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ANNUAL REPORT — 2004

Town of

LINCOLN

NEW HAMPSHIRE



A Year of Progress

Annual Report for the Year Ending December 31, 2004

TELEPHONE/E-MAIL DIRECTORY

www.lincolnnh.org

FIRE EMERGENCY	911
AMBULANCE EMERGENCY	911
POLICE EMERGENCY	911
NH POISON CONTROL CENTER	1-800-562-8236

Selectmen	lincolntownhall@eagle1st.com	745-2757
Town Manager	suttoninlincoln@eagle1st.com	745-2757
Town Hall Fax No.		745-6743
Town Clerk /Tax Collector	susan@eagle1st.com	745-8971
Planning/Zoning Department	stacey@eagle1st.com	745-8527
Communications Center (Dispatch).....		745-2238
Police Department (Business Line)	tpsmith@adelphia.net	745-2238
Police Department Admin. Asst.	cgordonlpd@adelphia.net	745-2238
Police Department Fax No.		745-8694
Fire Department (Business Line)		745-2757
Solid Waste Facility		745-6626
Public Works Garage ..		745-6250
Water Treatment Plant		745-9306
Wastewater Treatment Plant		745-3829
Lincoln Public Library	library@eagle1st.com	745-8159
Recreation Director's Office	tattown@eagle1st.com	745-8673
Kancamagus Recreation Area		745-2831

HOURS OPEN TO THE PUBLIC

Town Manager & Selectmen's Office.....	Mon. - Fri.	8:00 a.m. - 4:30 p.m.
Planning & Zoning Office.....	Mon. - Fri.	8:00 a.m. - 4:30 p.m.
Town Clerk/Tax Collector.....	Mon. - Fri.	8:00 a.m. - 4:00 p.m.
Solid Waste Facility	Every day but Wed.	8:30 a.m. - 5 p.m.
Recreation Department.....	Mon. - Thurs.	8.00 a.m. - 4:00 p.m.
Lincoln Public Library.....	Mon. - Fri.	noon - 8 p.m. and Sat. 10 a.m. - 2 p.m.

FRONT COVER: In 2004 two major projects in Lincoln were completed, and a third was nearly finished by year-end. Clockwise, top left: 1) Laborers work on roads and drainage during the final stages of the **MANSION HILL UPGRADE**. The project, completed in the fall, included installation of new water and sewer lines and a new drainage system. 2) Lincoln's Public Works Superintendent, Bill Willey, center, and the Highway Department crew, Daryl Hart, left, and Andy Nicoll, install a new stop sign at the corner of Mansion Hill and Pollard Roads. 3) Bill Willey and Daryl Hart navigate their way through murky, icy waters to retrieve two aerators in

preparation for the **SEWER LAGOON CLEANING**, a project that involved removal of a 30-year buildup of sludge and other debris from the lagoons. 4) Town officials, construction workers, and homeowners come together for a ribbon cutting ceremony that marked the completion of the Mansion Hill project. 5) From left, contractors Jim and Mike Donahue of J & M Donahue Inc. discuss the progress of the **LINCOLN - WOODSTOCK COMMUNITY BALL FIELD PROJECT** with Town Manager Ted Sutton and Resident Engineer Steve Virgin of Horizons Engineering, PLLC. The ball field will be completed in the spring of 2005 and will be ready for play in 2006.

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ANNUAL REPORT
OF THE OFFICERS
FOR THE

TOWN OF
LINCOLN, N.H.

YEAR ENDING
DECEMBER 31, 2004

***This Annual Report is dedicated to
the owners and employees
of the many companies that assisted
in Town projects during 2004.***

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Town Officers for the Year Ending December 31, 2004

(includes elected & appointed officials & department heads)

Board of Selectmen

Patricia McTeague
(Term expires 2007)

Deanna Huot
(Term expires 2005)

Peter Moore
(Term Expires 2006)

Town Manager

Ted Sutton

Moderator

Orrin J. Robinson
(Term expires 2005)

Treasurer

Judith Tetley
(Term Expires 2005)

Town Clerk & Tax Collector

Susan Whitman
(Town Clerk Term Expires 2005)

Public Works Superintendent

William M. Willey

Police Chief/Emergency Management Director

Theodore P. Smith

Fire Chief

Nathan Haynes

Library Director

Carol Riley

Recreation Director

Tara Tower

Planning Administrator

Stacey Havlock

Solid Waste Facility Manager

Paul Beaudin, II

Health Officer

Marti Talbot

Supervisors of the Checklist

Janet Peltier (Term expires 2007)

Doris Tetley (Term expires 2006)

Carol Riley (Term expires 2005)

Budget Committee

Term Expires 2005

Walter C. Wrye III

Ivan Saitow

Michael Simons

Donald Corb*

Chester Kahn*

Marilyn Sanderson*

Term Expires 2006

Joan Hughes

O.J. Robinson

Al MacQuarrie

Channing Waldo

Term Expires 2007

Charlie Cook

Fred Fink

*appointed in 2004

Library Trustees

Peter Moore (Term expires 2005)

Karin Martel (Term expires 2006)

Aimee Kenney* (Term expires 2005)

Barbara Rennie (Term expires 2006)

Kristin Loukes* (Term expires 2005)

*appointed in 2004

Cemetery Trustees

Helena O'Rourke (Term expires 2006)

Victor Aldridge (Term expires 2005)

Tom Adams (Term expires 2007)

Trustee of Trust Funds

Ruth Bossie* (Term expires 2005)

Charlie Cook* (Term expires 2005)

(Vacant)

*appointed in 2004

Lincoln Board of Selectmen Annual Report for 2004

2004 was a year of progress for the Town of Lincoln. We are pleased to report that projects that have been in the planning stages for a number of years were accomplished.

The sewer lagoons were cleaned of debris and sludge, and new aerators and new electrical cables were installed. The area was landscaped and new fencing was erected. This was the first major cleanup of the lagoons since their construction 30 years ago. In the future, maintenance will occur on a regularly scheduled basis.

After 10 years of planning, the roads in the Mansion Hill neighborhood were upgraded. This project included installation of new water and sewer lines, drainage, and road resurfacing. Despite the challenge of keeping traffic flowing while work was underway, everything was completed on time, thanks in large measure to the wonderful level of cooperation between residents, workers, and town officials.

Debate and deliberation spanned eight town meetings, and finally, in 2004 construction of the Lincoln-Woodstock Community Ball Field began on school property. This was made possible through an agreement between Lin-Wood Public School and the towns of Lincoln and Woodstock, and with the support and participation of community-oriented contractors. In the coming year the field will be seeded, and dugouts and a concession stand will be built. The

target date for play on the field is the spring of 2006.

A group of local citizens who serve on the Community Building Committee have devoted the past decade to working on the creation of a building that would be used for a variety of purposes by citizens of all ages. The Committee relied upon a grant-funded feasibility study to reach some of its conclusions regarding the best location and type of facility needed. The years of patience and persistence have paid off. At Town Meeting this year an article will go before voters that will authorize the Town to purchase the St. Joseph's Parish Center on Pollard Road.

This facility will ultimately house a gathering place for our senior citizens; new space for the Lincoln Woodstock Community Childcare Center; a refurbished kitchen; and offices for different community groups such as ADAPT and DARE. Future plans also call for new bathrooms and the addition of a computer room and a gymnasium.

Funding for the acquisition of the property and future renovations will come from a variety of sources. These include the Community Building Capital Reserve Account and proceeds from the anticipated sale of undeveloped land, not needed by the town, which surrounds the Parish Center. Other funding sources include state and federal grants and donations from community agencies and individuals.

Another project that will be addressed by voters at this year's Town Meeting involves plans to replace the water line along Route 3. Since the costs for the Route 3 project are higher than originally projected, we are requesting that funds be reallocated from the Water Treatment Filter Unit #3 Capital Reserve. We are also asking that the funds that are left over from the sewer lagoon project be transferred to the Water System Rehabilitation Capital Reserve for this purpose.

We are looking at plans to upgrade other roads throughout town. One area we focused on this past year has been Pollard Road, where drainage has been a problem in the vicinity of the Parish Center property.

Many of these projects have been accomplished as a result of the Capital Improvement Plan (CIP.) Through the CIP, the Town sets aside money over a period of years so that major expenses for infrastructure work, equipment, or facilities can be met as needed. When you vote at Town Meeting to set aside monies in various Capital Reserve accounts, you are participating in this important process.

Another CIP project now underway is the town wide revaluation. The company that we've hired to do this revaluation has already begun home inspections. The project will be completed in 2006.

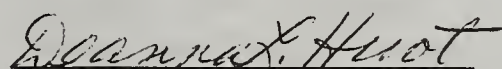
We are increasingly optimistic about efforts to eliminate the Statewide Property Tax. Our state legislators are developing a plan to fund

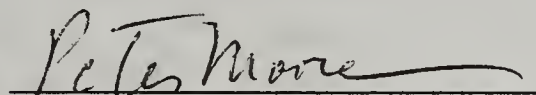
education through targeted aid to communities, and there is growing sentiment to do away with the "donor" and "receiver" town designations. We encourage our citizens to give this topic careful attention and to become involved by writing letters on this issue to our state representatives.

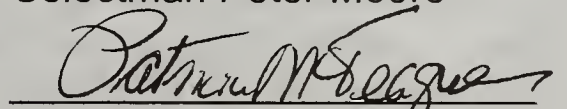
Proper oversight and coordination of all of these projects is critical, and for that we rely on our Town Manager, Ted Sutton. Ted is now working with local developers to plan for the increasing demand for water as new development progresses in our town. Ted is also working with a Planning Board sub-committee on the development of our industrial park – a project that has been under consideration for many years.

It has been a productive year, thanks in large part to the level of cooperation that exists between school and town officials of Lincoln and Woodstock, contractors, town employees, and the caring citizens of both towns. We look forward to continuing the momentum in the next 12 months as we undertake some new and exciting projects.

Respectfully submitted,

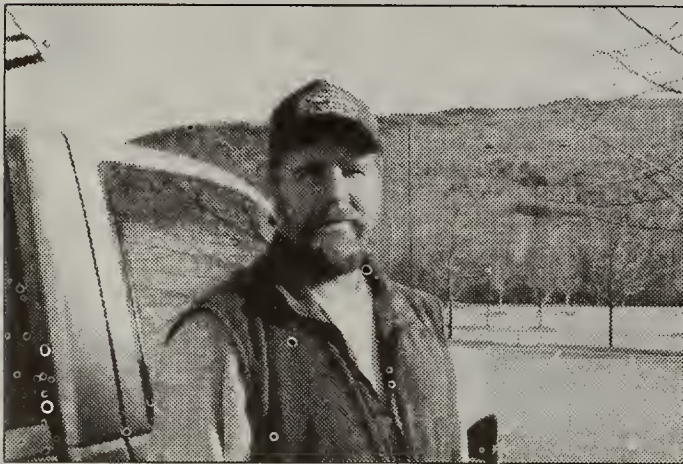

Chairman Deanna L. Huot


Selectman Peter Moore


Selectman Patricia McTeague

Lincoln Town Manager Annual Report for 2004

My report to you will focus on our department heads, employees, and some of our elected and appointed officials who serve our community throughout the year. They all play a critical role in helping the Town achieve its goals. I value the contributions that each has made, and I feel fortunate that I am associated with such a dedicated and hard-working team of professionals.

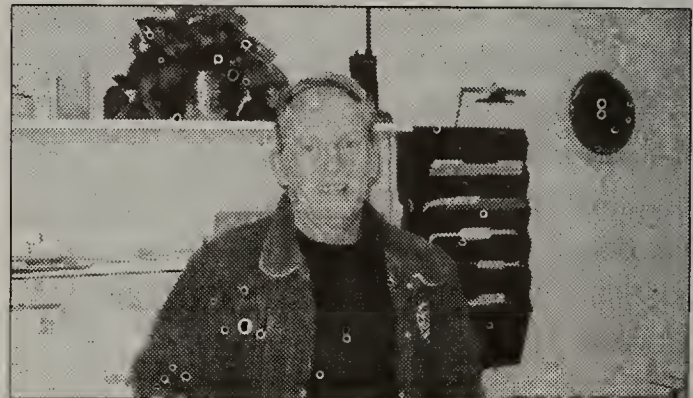


BILL WILLEY

In 2004 our **Public Works Superintendent, Bill Willey**, worked on numerous projects that took him away from his normal responsibilities. Bill approaches challenges with a positive, "can-do" attitude. The sewer lagoon cleanup project, for example, proved daunting at the start because of the problems encountered in dewatering the lagoons. We overcame that hurdle, thanks largely to Bill's persistence and expertise, and the project was finished successfully and significantly under budget. While juggling the sewer lagoon project and his daily tasks, Bill also provided oversight on the Mansion Hill upgrade and the ball field project. Bill and his crew can be proud of the role they played in the

Town's many accomplishments this past year.

The Police Department, headed by **Chief Ted Smith**, faces challenges unlike those of other law enforcement agencies throughout the state. While the 2000 U.S. Census shows Lincoln's "official" population at 1,271, that number can increase to as many as 20,000 during peak tourist times. Under the Chief's leadership, our Police Department consistently meets challenges that are typically encountered by much larger towns. The professionalism and standard of excellence displayed by the Chief, his officers, dispatchers, and his Administrative Assistant, Colleen Gordon, is evidenced by the recognition the Police Department has received by various state and national agencies this past year.



NATE HAYNES

Fire Chief Nate Haynes leads an all-volunteer Fire Department in Lincoln. (While our firefighters receive nominal compensation for their work, none is employed full-time by the Fire Department.) In addition to responding to emergency calls, Nate's responsibilities include issuing fire permits, overseeing the

maintenance of fire equipment and vehicles, and performing building inspections. Nate works full-time at FCI USA Inc. (formerly Burndy Corp.) We are grateful to officials of that company who provide him and other emergency response personnel with enough flexibility so they can fulfill their responsibilities to the Town.



TARA TOWER

The Lincoln-Woodstock Recreation Director, Tara Tower, has one of the largest departments to manage within the Town, when one considers the number of seasonal employees she hires annually. In addition to overseeing a variety of recreational programs for youngsters and adults, Tara is responsible for all summer and winter activities at the Kanc Recreational Area. Aside from these day-to-day tasks, Tara is actively involved with several citizen committees in Lincoln and Woodstock. Her persistence and dedication, combined with her ability to interact successfully with parents, volunteers, and town and school officials, have helped our community realize two longtime dreams – construction of a new ball field and the acquisition, pending voters' approval, of a building that will be converted to a community center.

Visitors to Town Hall are well aware that **Planning Administrator Stacey Havlock** wears multiple "hats." She provides technical support to the Selectmen, Planning Board, and Zoning Board of Adjustment regarding land use and development issues, and she is the Town's principal contact person for applicants seeking building permits, subdivision approval, or Site Plan Review. In addition to these responsibilities, Stacey is our Deputy Town Clerk and Tax Collector, providing back up assistance to Sue Whitman. In the past two years Stacey has also spent a significant amount of time resolving problems that have come up in connection with the 911 numbering system. She has an amazing capacity to learn new tasks quickly, and she is a valuable member of our team here at Town Hall.



PAUL BEAUDIN II

Paul Beaudin, the Manager of the Lincoln-Woodstock Solid Waste Facility, and his two capable assistants, Jackie Pierce and Rocky Jones, spend their days making order out of chaos. All manner of household, business, and construction waste are sorted and contained for trucking to larger waste collection facilities. Paul runs an efficient and customer-friendly service, always with an eye to the

bottom line and achieving one of the State of New Hampshire's lowest per capita waste disposal costs. The safety, convenience, and reliability of this operation make a significant contribution to the well being and quality of life for all of us in Lincoln and Woodstock.

Town Clerk/Tax Collector Sue Whitman handles a tremendous volume of work on a day-to-day basis. It is interesting to note that the Town collected over six million dollars in taxes in 2004. Despite our society's reliance on computers, most people still pay their Lincoln taxes by check, so literally thousands of checks cross Sue's desk in the course of a year. She is vigilant about keeping accurate records and will work way past quitting time if necessary to make sure her books balance to the penny. She also keeps a watchful eye over our senior citizens and veterans when it comes to their taxes, making sure those who qualify receive exemptions and credits. In her role as Town Clerk, Sue serves as a careful custodian of Town records. She issues marriage licenses, birth certificates, and death certificates. She is responsible for registration and licensing of motor vehicles, and she oversees voting activities during town, state, and national elections. To say she is a "multi-tasker" is an understatement. We are fortunate to have her on the team.

Sue works closely with our **Finance Officer & Assessing Secretary Johnna Tuttle**, who is responsible for our assessing and bookkeeping functions, including payroll, payables

and receivables. Johnna provides invaluable assistance to the Board of Selectmen, Department Heads, and to me throughout the year, and particularly at year-end as we begin preparation for the coming year's budget. Like Sue, she is a perfectionist who is extremely conscientious about her work.

Other officials who work with Sue at election time and throughout the year include **Town Moderator O.J. Robinson**, **Supervisors of the Checklist Doris Tetley, Janet Peltier, and Carol Riley**, and a dedicated group of ballot clerks. These individuals are responsible for ensuring that voters are properly registered, that polling places conform to all guidelines, and that votes are counted accurately. The next time you cast a vote in Lincoln, remember the civic minded individuals in this town who help make the process flow smoothly.

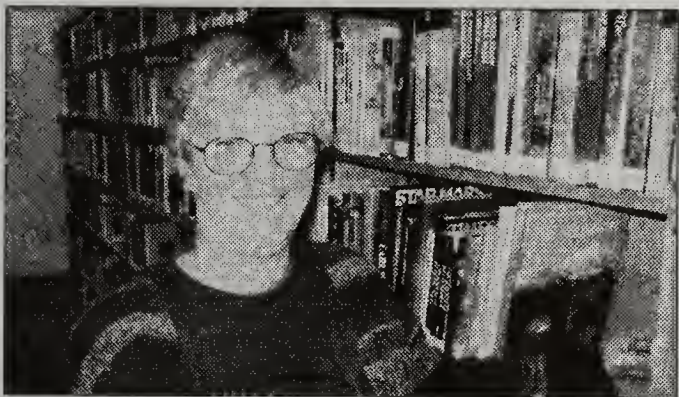


MARTI TALBOT

Health Officer Marti Talbot works part-time for the Town in what is essentially a volunteer position, but like all of our volunteers, she is diligent and conscientious in carrying out her responsibilities. She is responsible for following up on complaints that can range from unsanitary conditions in restaurants or hotels to bears roaming the streets

and raiding dumpsters. She approaches this responsibility with enthusiasm, a sense of fairness, and genuine concern for her fellow citizens.

I would also like to extend thanks to **Town Treasurer Judy Tetley**, who has been working part-time for the Town in a quiet and efficient manner for a number of years. Her banking background makes her a natural for this position, and we all appreciate her efforts in overseeing the Town's accounts and keeping accurate records.



CAROL RILEY

Under the capable direction of our **Library Director Carol Riley**, the Lincoln Public Library continues to grow and attract new patrons. Carol was instrumental in bringing together a group of local residents who formed the Friends of Lincoln Library. This group, which has over 100 members, has increased awareness of the library and has sponsored many highly successful fundraisers. The library has an active book discussion group and offers many diverse and interesting programs for youngsters. In addition to Carol, the library is staffed by Trudy Stockton, Janet Peltier and Elizabeth West. All deserve credit for making the library a

welcoming retreat and one of the Town's cultural treasures.

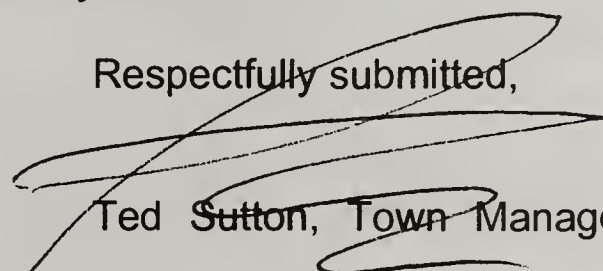
My thanks also go to many other Town volunteers – including members of the **Municipal Budget Committee, Planning Board, Zoning Board of Adjustment, Library Trustees, and Cemetery Trustees**, for the time they devote to town activities. Having a group of civic-minded individuals who are willing to set aside time in their busy lives to become involved in town affairs is critical to the successful management of our town.

Ruth Bossie, Secretary to the Town Manager and Lincoln Board of Selectmen, is to be commended for the work she does in assisting the Selectmen and me on a daily basis. In addition to her varied responsibilities, Ruth is charged with compiling and editing this Town Report, which has consistently been recognized for excellence by the Local Government Center.

Finally, I would like to thank the **Board of Selectmen – Deanna Huot, Peter Moore, and Patricia McTeague** – for their dedication and commitment to our community. Each brings their own particular strengths to the Board, and it is a pleasure to work with them.

My door is always open. If you haven't already done so, please stop in to say hello!

Respectfully submitted,


Ted Sutton, Town Manager

Planning Board & Zoning Board of Adjustment Annual Report for 2004

Lincoln Planning Board

The Planning Board members for 2004 and their meeting attendance for the year were as follows:

Patrick Romprey	Chairman	16 of 17 meetings
Joseph Chenard	Vice-Chairman	16 of 17 meetings
Michael Bovarnick	Clerk	8 of 17 meetings
Peter Moore	Selectmen's Representative	17 of 17 meetings
James Spanos	Member	16 of 17 meetings
Ronald Siekmann	Alternate	14 of 17 meetings
John Hettinger	Alternate	15 of 17 meetings

There were no unexcused absences documented during 2004.

Town Manager Ted Sutton also attended 12 out of 17 of the Planning Board Meetings.

Lincoln Zoning Board of Adjustment

The Zoning Board of Adjustment members for 2004 and their meeting attendance for the year were as follows:

Joe Chenard	Chairman	2 of 2 meetings
Ron Comeau	Vice Chairman	2 of 2 meetings
Patricia McTeague	Selectmen's Representative	2 of 2 meetings
Wilfred Bishop	Member	2 of 2 meetings
Fred Fink	Member	2 of 2 meetings
Patty Noel	Alternate	1 of 2 meetings
Pat Leary	Alternate	2 of 2 meetings
Denys Draper	Alternate	2 of 2 meetings

There were no unexcused absences documented during 2004.

2004 Planning/Zoning Activity

The Planning Department processed 52 building permit applications and 22 sign permit applications. The Board also held hearings on 20 applications for Site Plan Review, Subdivision and Voluntary Mergers.

The Zoning Board of Adjustment met two times to consider requests for relief from the Land Use Plan Ordinance.

The Planning Department has been working on a land use study of the Industrial Park, a proposed development off of Connector Road that will attract new businesses and will bring new jobs

to Lincoln. With the help of North Country Council, the Town received a grant to fund a feasibility study on the development of the Park and determine the appropriate industries to target. Within a year, the Board expects to have accumulated enough information to begin attracting business to the area.

Chairman Romprey, along with other members of various Town departments, participated in a project with Sandrine Thibault from the North Country Council to complete a Hazard Mitigation Plan for the Town of Lincoln. This document is available for view at the Town offices.

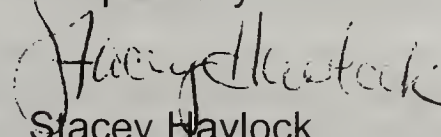
2004 Capital Improvements Program Committee

The 2004 Capital Improvements Program Committee, comprised of Tom Adams, Deanna Huot, Bill Hallager and Ted Sutton, was authorized to prepare the draft program for subsequent consideration by the Planning Board. On September 8, 2004, a Public Hearing was conducted and the Planning Board adopted the 2004 Capital Improvements Program. This is the last year Tom Adams will be Chairman of the Capital Improvements Program Committee. John

Hettinger was appointed to take Tom's place. Thank you, Tom, on behalf of the members of the Planning and Zoning Boards for all of your dedication and hard work.

I would like to encourage anyone who has questions or suggestions regarding Planning, Zoning, or the Capital Improvements Program, to come into the office, or feel free to give me a call (745-8527.)

Respectfully submitted,



Stacey Havlock
Planning Administrator

Lincoln Police Department Annual Report for 2004

The Lincoln Police Department had an extremely busy year. The 2004 statistics on calls for service, felonies and arrests were consistent with those of 2003 which was the busiest year the department has encountered.

The 911 system was finalized and is now a part of the town's emergency response system. I thank those that have put up new house numbers. It has made it easier to locate buildings in an emergency.

Your Police Department was the recipient of the 2004 Trojanowicz Award. This award is presented annually by the New England Community Partnership to the law enforcement agency in New England that shows the most concern for its community members and provides the best services. The Lincoln Police department won the category for best agency in a town with a population under 15,000.

Our department participated in the New Hampshire State Accreditation process, which involved a thorough examination of our agency's policies, procedures and regulations. As a result, for the second time in three years, the Lincoln Police Department achieved state accreditation during 2004. Our department is one of only a few in New Hampshire that has attained this distinction.

I am pleased to report that our department has also received national recognition through the

National Commission on Law Enforcement. Ours is only the second agency in New Hampshire to attain this level of recognition.

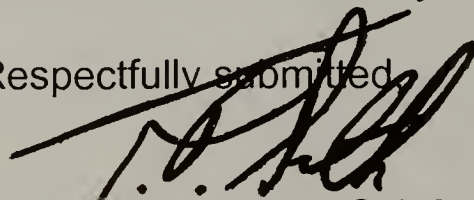
The process required to win both awards was difficult. It was only achieved through the hard work and professionalism of the men and women of the Lincoln Police Department.

In August the Police Department held a National Night Out to give our citizens a better awareness of safety issues and to help to promote support for local anti-crime programs. Lincoln was one of thousands of communities throughout the country that participated in this event.

The department handled a large number of major crimes in 2004, including a murder/suicide, burglaries, armed robbery, sexual assault, and the recovery of skeletal remains from a suicide over a decade ago. Fortunately we were able to close out a number of the burglaries and the sexual assault by arrests, and those suspects that have gone to trial have been convicted.

I am grateful for the support from Lincoln's residents and the business community. Your cooperative spirit has assisted us many times in our service to the community.

Respectfully submitted,



Theodore P. Smith, Chief of Police

POLICE ACTIVITY INFORMATION

	2001	2002	2003	2004
Calls for Service	15,106	12,278	20,138	17,589
Felonies	48	25	78	73

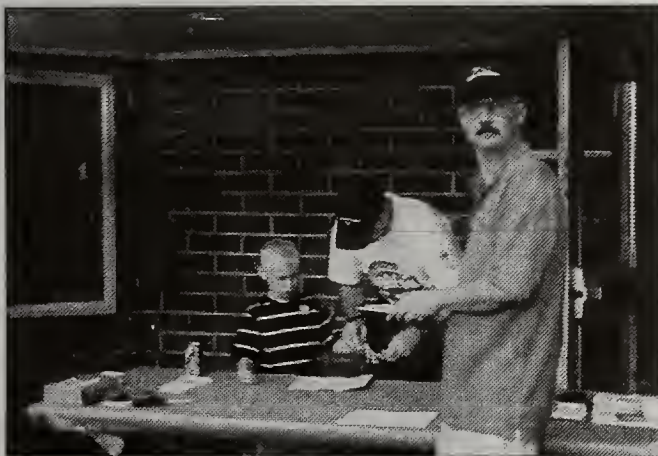
"Calls for service" are the driving force of any police department. They provide us with a way of determining the number of incidents that occur. They range from a traffic stop, business check, lost dog, or a citizen assist, to felonies and arrests.

While they tend to encompass a number of things, each call means that the Police Department had some contact with the public and provided assistance of some sort. While the time involved might be five minutes for a business check, it can also mean 407¼ hours during a 2003 search and rescue

incident. There has been a dramatic increase in calls for service in recent years. In 1997, our department handled only 3,100 calls compared to more than 17,000 in 2004.

Our agency is one of the most active in the region as measured by calls for service. This could mean a delay in response if officers are tied up on other calls. Each call is taken based on its priority and potential for danger to the public. We are trying our best to handle each call and provide the best possible service with available resources.

	2001	2002	2003	2004
TOTAL OFFENSES COMMITTED	971	534	600	558
ARRESTS	358	170	202	232
PROTECTIVE CUSTODY	35	27	38	34
JUVENILE CASES	23	8	21	31
RESTRAINING ORDERS	19	9	20	17
ACCIDENTS	135	116	128	133
TRAFFIC CITATIONS/WARNINGS	2,407	1,115	980	1,100
PARKING TICKETS	100	37	218	205



The Lincoln Police Department hosted *National Night Out* for local residents in August. This event, held each year throughout the U.S., is intended to increase awareness of safety issues and promote police-community partnerships. Above left, Noah Tamulonis gets fingerprinted as part of a child safety campaign while his dad, Michael, an officer with the Lincoln Police Department, waits for him.

At right, Lincoln Dispatcher Supervisor Sheryle Langmaid greets attendees.

Emergency Management Annual Report for 2004

The Lincoln Emergency Management program is based on developing and improving coordination among the various public safety agencies in Lincoln, the surrounding area, and the state.

In the summer of 2004 Emergency Management designed a drill in coordination with New Hampshire Emergency Management and various other regional agencies. The purpose of the drill was to gauge our response to a shooting incident in Lincoln. The Lin-Wood School allowed us to use the elementary school area for the exercise. Participating public safety personnel were not given any prior information about the type of incident or the timing of the drill.

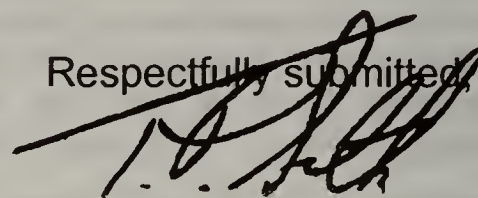
The response was extremely good. The New Hampshire Special Operations unit responded and provided a trained officer to deal with the incident. The Lincoln Police coordinated the command post and incident. The Fire Department assisted by taking over traffic control and other duties. The Linwood Ambulance provided care for the volunteer "victims". These exercises provide us with the ability to critique our response and build upon our procedures to ensure that we can do a better job in the future.

The Emergency Management office has also instituted a search and rescue team through the citizen corps. This is still being developed and it is expected that the team, which consists of

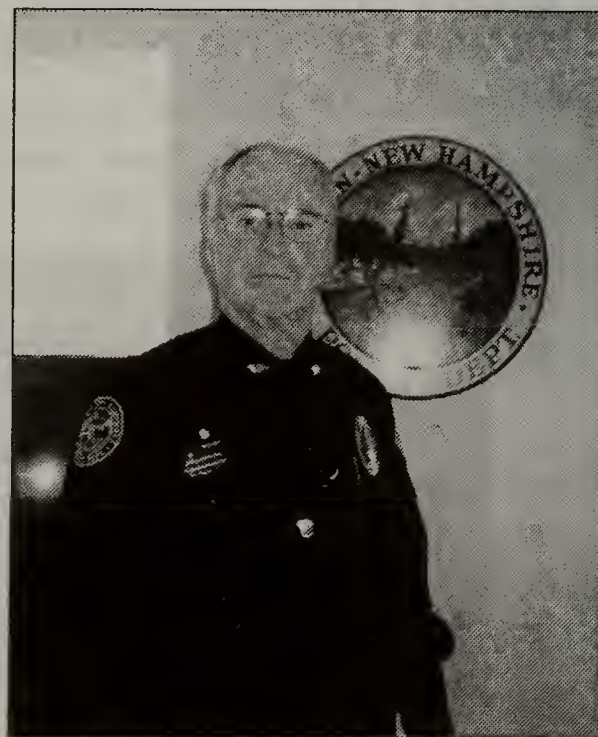
Lincoln, Woodstock and Franconia residents, will be operational by the end of the summer.

In 2005 we will be working further to improve our service to the community and we will be striving to improve our capabilities to respond to any future incidents.

Respectfully submitted,



Theodore P. Smith
Emergency Management
Director



CHIEF THEODORE P. SMITH

Lincoln Fire Department Annual Report for 2004

The Lincoln Fire Department responded to 178 alarms consisting of a variety of emergencies. These included two major carbon monoxide incidents and two structure fires. The rest of the alarms were vehicle, accidents, alarm activations, carry-outs (assisted by Linwood Ambulance) and mutual aid calls.

If you haven't yet put your new 911 numbers up on your home or place of business, it is critical that you do so at this time. If you are unsure what your number is, please call Lincoln Town Hall at 745-2757 for assistance.

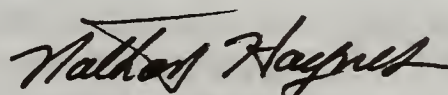
Having correct numbers posted will help prevent delays if police, fire, or ambulance personnel are called to assist you.

Our Fire Department consists of an all-volunteer force. If you or anyone you know is interested in joining the Department, please contact me at 745-2757.

I'd like to extend thanks to the following individuals who served with me on the Lincoln Fire Department in 2004:

**Bruce Balch
Ronald Beard
Jay Blaisdell
Ashlee Bureau
Sean Casey
Clifton Dauphine
Eugene Davis
Ronald Emerson
Robert Haley
Mike Harrington
Robert Kenney
Edwin Peterson
Kristin Peterson
Dennis Rosolen
Eric Southard
Merrick Sousa Sr.**

Respectfully submitted,


Nathan Haynes
Fire Chief

Public Works Department Annual Report for 2004

The Public Works crew was involved in the following projects in 2004:

- **Planting:** In early spring we planted 17 two-to-four inch sugar and red maples in the new section of the cemetery. These trees so far are very healthy and will hopefully have a good winter.
- **Boise Brook Pump Station:** This facility, located on Rte. 3 just below Indian Head Resort, supplies water to people in the higher elevations of Rte. 3. In 2004 it was necessary to install a new pressure relief valve. The job, if completed by a subcontractor, was estimated at \$65,000, of which 87% was labor costs. The Public Works crew took on the job, and installed the equipment in half a day.
- **Sewer Lagoons:** Before dredging could begin, it was necessary for the Public Works Department to pump down the sewer lagoons. This activity took about 10 days. During this time we had to remove the existing aerators and floats, along with steel anchor cables. It was also necessary to change the aerators in the lower lagoon. The Department of Environmental Services directed us to put the largest aerators we had in the lower lagoon, to help with ongoing wastewater treatment, which of course had to continue during the drain-down period. When the dredging was complete, we had to put the aerators and cables back in place, and get the upper (primary) lagoon back in service. This was a three-to-four week project. As a result of all the work done in 2004,

the sewer lagoons should be in good operating order for the next 10 to 12 years. The lagoons are still adjusting to all the changes that were made, but they should settle down and be in excellent operating order in the coming year.

- **Pump replacement:** In late May and early June we replaced one 150 h.p. pump at the river intake, and we rebuilt two older ones and put one of them back in service. The other remains available as a backup.
- **Mansion Hill Upgrade:** This project involved installation of new water and sewer lines, drainage, and some grade changes. As part of the project, it was necessary to make some changes to the driveways at almost all the homes in the Mansion Hill neighborhood. Mansion Hill was a job that didn't involve the Public Works crew to a great extent; however, I had the responsibility of overseeing the job as it progressed. The project is 98 percent complete. In the spring there will be some cleanup work required, along with completion of some minor punch list items. For the most part, all of the homeowners seem pleased with the end result. I would like to extend a big thank you to everyone at Conn Construction for the fine job they did on this project.
- **Repair Work:** Our crew did some repair work on about eight sewer and drainage cement structures around town. These had deteriorated over the years from salt.

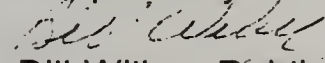
- **New Ball Field:** After years of hard work by many members of the towns of Lincoln and Woodstock, construction of a new ball field on Lin-Wood School grounds got underway. Participants included Lincoln and Woodstock town officials, the Lin-Wood School District, the N.H. Department of Transportation, the Ball Field Committee, as well as our Public Works Department. Our crew got involved in some of the initial work, including clearing and hauling away the dirt, and I was involved in overseeing many aspects of the project. I would like to extend thanks on behalf of the Town of Lincoln to the contractor, J. M. Donahue Construction, for all their help. Sometimes, on a job like this one, where so many people are involved in decision making, it's tough to get one good answer that everyone agrees on in a timely manner. Jim and Mike Donahue were patient and understanding throughout the process.
- **Route 3 Water Main Replacement**
The early phases of this project involved a considerable amount of time as we laid out the new location of the line and also determined how to keep water flowing during construction. When this project went out to bid in 2004, there was a minimal amount of participation by contractors, and those few bids that we received came in too high. After a re-bid process which is in progress at the end of the year, we anticipate that the project will get underway in early April.
- **Maintenance/Repair/Upgrades:**
Throughout the year, our crew stayed busy doing our usual work,

including painting, spring burials, and cleanup of dirt and debris throughout town. This year we also put a new roof on the bull wheel hut at the Kanc Recreational Area; replaced hydrants and installed new service taps on Maltais Farm Road, and resolved some flow problems caused by beavers at Loon Pond.

- **Sewer System Maintenance:** One of our big jobs last summer was to remove grease that accumulated within the sewer system. All local business people can help by properly disposing of waste and grease and by not depositing grease into drains so it ends up in our collection system. We will be making videos of the sewer mains during 2005. This process allows us to pinpoint the source of problems. Please be aware that we will hold businesses accountable for the improper disposal of waste and grease. Your cooperation is greatly appreciated.

This year we hired Andy Nicoll to replace David Avery. Andy is a welcome addition to our crew, and I would like to thank him for the great job he has done since he arrived. Thanks also to the rest of the Public Works crew and also the office girls for all their help with the Christmas decorations and all the other projects they assist with through the year. Finally, I would like to thank our residents and business owners for their cooperation throughout the year.

Respectfully submitted,


Bill Willey, Public Works
Superintendent

Solid Waste Facility Annual Report for 2004

We have had a very busy year during 2004. Our MSW (municipal solid waste) increased by 90 tons more than last year, which equates to 7.25 more containers. We had a slight decrease in the amount of C&D (construction and demolition) disposed this year. We did manage to increase our per container C&D tonnage from 8 tons per container in 2003 to 11 tons per container in 2004. This is due to the purchase of the backhoe, which allows us to pack more into each container.

We also reduced our per ton rates significantly over last year due to the reduced rates I negotiated last year with Waste Management. For the first year we were able to break even when comparing the cost to dispose of C&D and the revenue generated in 2004.

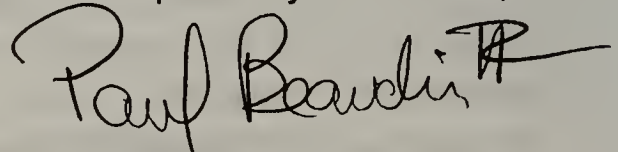
Recycling revenues were also up over last year which resulted in a record revenue generating year for the tax payers of the Lincoln and Woodstock Solid Waste Facility. Coupled with the reduced operations cost and the lower disposal fees, we

were able to operate the Solid Waste Facility at a net cost that was lower than in 1998. The Lincoln Woodstock Solid Waste Facility has not increased its requested budget since 2001.

We had our Household Hazardous Waste Day this year. It will not be held again until 2006. But we will still be collecting paint during the summer months.

Tom Strickland left us this year, and we would like to thank him for his many years of service to the Towns of Lincoln and Woodstock. Rockland Jones replaced Tom and has proven to be an asset to our operations. We would like to welcome him aboard and invite you to say hello to him when you see him at the facility. I would like to thank Linwood Pierce also for a job well done. All the employees work extremely hard to make sure that you are able to dispose of your solid waste in a safe and economical manner. If you ever have any questions or comments, please feel free to bring them to me at the facility.

Respectfully submitted,



Paul Beaudin, II
Solid Waste Facility
Manager

Lincoln-Woodstock Solid Waste Facility: 2004 Statistics

	Amount	Cost	Revenue	Cost Avoidance
Co-Mingle	115/tn	\$ 6,270	\$ 0	\$ 7,820
MSW	1,079/tn	73,429	0	0
C&D	512/tn	35,949	42,575	0
Newsprint	60/tn	0	3,890	4,080
Scrap Steel	168/tn	0	9,197	11,424
Cardboard	157/tn	0	12,605	10,676
Aluminum Cans	5,100/lbs	0	2,114	174
Textiles	9/tn	0	0	612
Brush	35/yd	50	60	0
Waste Oil	1,250/gal	0	0	2,000
Fryolator Grease	1,000/gal	648	931	0
Compost	180/tn	1,500	0	0
Totals		\$117,846	\$71,372	\$36,786

Cost avoidance by recycling is equal to the current disposal rate multiplied by the tons recycled.



**SOLID WASTE FACILITY OPERATORS
ROCKY JONES (left) and JACKIE PIERCE**

Health Officer Annual Report for 2004

The past year proved to be an active and challenging one for the health officer.

We continued the project this year of keeping the bears in the woods and out of the trash. The business owners have assisted by renting bear-proof dumpsters and the residents helped by keeping their trash contained. I have had to remind some that we have bear ordinances in effect; but in general, this summer was much better and thus safer for our community.

Another concern this year dealt with the number of wild cats. Please don't

feed the cats, as this will encourage them to stay with you. If you do adopt one, please have it neutered so we can help control the population.

My other calls included day care and school inspections, standing water issues, and many general sanitation matters of restaurants and hotels.

If you have any health or safety concerns in the Town of Lincoln, feel free to contact me at the Town Office at 745-2757. Please be specific about your concern and provide a name and number for me to respond.

Respectfully submitted,



Martha S. Talbot
Health Officer

Welfare Expenditures Report

The following statistics show a comparison of financial assistance provided by the Town of Lincoln in 2003 and 2004.

	2003	2004
Rent:	\$ 7,127	\$ 8,599
Food, Medical:	2,803	2,182
Electricity:	2,743	544
Heat/Fuel	<u>330</u>	<u>850</u>
TOTAL	\$13,003	\$12,175

Lincoln Public Library Annual Report for 2004

Adult Fiction	6,201	Adult non-Fiction	3,262
Juvenile Fiction	4,741	Juvenile non-Fiction	751
Videocassettes	6,811	Audio	1,491
Magazines	1,205	Computer Use (per half-hour unit)	7,987
Inter library loans (borrowed)		720	
Inter library loans (loaned)		576	

The library remains an active and integral part in the lives of many residents of both Lincoln and Woodstock. We host several book groups throughout the year for both children and adults. Our staff is always helpful and courteous, and willing to make recommendations for a good book or movie. Our DVD movie collection is small but very current in its titles. This collection was started by a donation from the Friends of Lincoln Library.

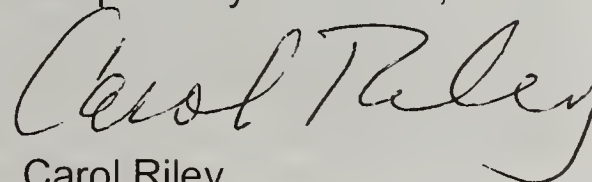
The Friends have once again been very active. They had a Plant Sale in May, a Book and Bake Sale in July, held a Storytelling event at the Beacon Resort in October, and for the children they sponsored and hosted a *Polar Express Pajama Party* in December. Our restroom now has a wonderful border that was stenciled by one of the Friends' board members. Our newspapers are now housed in a beautifully hand crafted rack that was built by one of the members of the Friends. Thanks to all that are involved in this great group.

The summer reading program for children, titled *Check Out a Hero*, and co-sponsored by the Moosilauke Public Library, was a great success. We hosted several programs, including Tellalore storytellers, and Ken Sheldon entertained us with his music and stories. We held a Harry Potter Birthday party in July, which was a lot of fun for kids and adults alike.

The library will be celebrating its 100th anniversary in 2005; we are making plans for events. Anyone interested in joining the committee should contact the library at 745-8159.

In conclusion, I wish to thank the community for its continued support of the library.

Respectfully submitted,



Carol Riley
Library Director

Lincoln – Woodstock Recreation Department Annual Report for 2004

The Lincoln – Woodstock Recreation Department would like to thank all of you who have volunteered your time during 2004! As this year's theme for the town report is projects, the following is a list of Recreation Department projects during 2004.

This year's projects for the Kancamagus Recreation Area included:

- New signs made and hung for the seasonal prices and hours (*Lincoln Sign Company*)
- A new section of countertop and a large utensil drawer in the Kitchen (*Andre Desjardins Custom Remodeling, LLC*)
- Installation of a new fence from the dugouts to the backstop on the baseball diamond (*B.I.I. Fence and Guardrail*)
- New carpet in the upstairs game room (*Jim Moccio*)
- Upstairs game room ceiling and walls painted (*Merrick Sousa, Correy Hart, and Eric Sothard*)
- Downstairs floor and benches painted, new trim boards installed and painted around the garage doorway, and a new bull-wheel hut roof and supports (*Lincoln Public Works Crew*)
- Engine and snowgun repairs for ski season (*Faye Electric Motors, Areco Snowsystem, FCI, Marcus Sellingham, and David Dovholuk*).

These projects have increased the safety and quality for this great area!

This year we also started construction of the Lincoln – Woodstock Community Ball Field project, (*J & M Donahue Inc.*) Also, thanks to the Community Building Committee for all their work. The Community Building project will be up for discussion at the 2005 town meeting.

In addition to these projects, in 2004 the Recreation Department offered 35 programs and 9 events for all ages of the Lincoln – Woodstock community. This includes senior citizen trips to the Mountain View Grand Resort & Spa, The Castle in the Clouds, Poverty Lane Orchards, The Fryeburg Fair, Hart's Turkey Farm with a foliage trip around the state, Christmas Shopping in Salem, and a special Christmas Light Tour with volunteer tour guides Cara, Errol, and Ainsley Towers, with the donated use of "winter transportation" by Alpine Village Properties.

The Adult Ski Night program has grown in popularity each year, and is run by volunteers Mike and Shirley Leclerc, and Kanc employees Jack Bartlett, David Dovholuk and Jim Tuerk.

We have so many volunteers that coach, run open gym programs, chaperone, transport kids to games, donate prizes for events, and donate facilities for programs. Thank you all for your continued support in making

these programs and events so beneficial for this community.

In 2004 we had 3,967 Lincoln and Woodstock participants in the skiing, summer day camp, and youth sports programs. The usage breakdown was Lincoln 2,275 participants or 57% and Woodstock 1,692 participants or 43%.

As we begin 2005, I hope that more people will take the opportunity to enjoy these programs and events, and the great area that we live in. I hope that you can find the time to recreate either by yourself or with your loved ones. If you would like to see something offered, or if you are thinking about volunteering, contact me today and we will find something for you to get involved in!

Respectfully submitted,

Tara Tower !!

Tara Tower, CPRP
(Certified Park & Recreation
Professional)
Recreation Director



KANCAMAGUS RECREATIONAL SKI AREA

Tax Collector's Report

January 1, 2004 - December 31, 2004

(un-audited)

<u>DEBITS</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>Prior</u>
	Levy	Levy	Levy	Levies
<u>Uncollected Taxes - Beginning of year</u>				
Property Taxes		228,682.40	0.00	0.00
Yield Taxes	0.00	0.00	0.00	0.00
Bad Check Fee	0.00	60.00	0.00	0.00
<u>Taxes Committed - This Year</u>				
Property Taxes	6,618,115.33	0.00	0.00	0.00
Yield Taxes	0.00	0.00	0.00	0.00
Other Charges - CSTL	0.00	892.00	0.00	0.00
Bad Check Fee	120.00	0.00	0.00	0.00
<u>Overpayment</u>				
Property Taxes	5,316.00	597.65	0.00	0.00
Yield Taxes	0.00	0.00	0.00	0.00
Interest & Penalties Collected	6,609.13	10,829.38	0.00	0.00
Other Charges - Cost to Lien	0.00	1,511.00	0.00	0.00
TOTAL DEBITS	\$6,630,160.46	\$242,572.43	\$0.00	\$0.00
<u>CREDITS</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>Prior</u>
	Levy	Levy	Levy	Levies
<u>Remitted to Treasurer</u>				
Property Taxes	6,179,568.34	177,350.33	0.00	0.00
Yield Taxes	0.00	0.00	0.00	0.00
Interest (include lien conversion)	6,609.13	12,340.38	0.00	0.00
- Conversion to Lien - Principal	0.00	52,821.72	0.00	0.00
Other Charges - Bad Check Fee	120.00	60.00	0.00	0.00
<u>Abatements Made</u>				
Property Taxes	1,676.33	0.00	0.00	0.00
Current Levy Deeded	0.00	0.00	0.00	0.00
<u>Uncollected Taxes - End of Year</u>				
Property Taxes	442,186.66	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Other Charges - Bad Check Fee	0.00	0.00	0.00	0.00
TOTAL CREDITS	\$6,630,160.46	\$242,572.43	\$0.00	\$0.00

Tax Collector's Report

January 1, 2004 - December 31, 2004

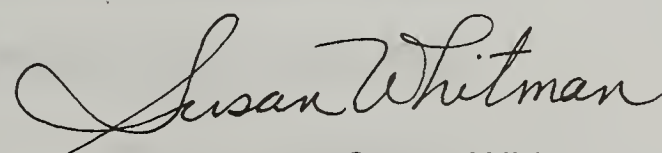
(un-audited)

Unredeemed Liens - Property Taxes Not Paid

<u>DEBITS</u>	<u>2004</u> Levy	<u>2003</u> Levy	<u>2002</u> Levy	<u>Prior</u> Levies
Unredeemed Liens - Beg. Of Year		33,649.27	23,131.34	0.00
Liens Executed During Year	58,226.64	0.00	0.00	0.00
Interest & Costs Collected After Lien	1,663.60	2,245.94	8,697.54	0.00
TOTAL DEBITS	\$59,890.24	\$35,895.21	\$31,828.88	\$0.00

<u>CREDITS</u>	<u>2004</u> Levy	<u>2003</u> Levy	<u>2002</u> Levy	<u>Prior</u> Levies
Remitted To Treasurer				
Redemptions	25,021.17	11,780.16	22,860.84	0.00
Interest & Costs Collected After Lien	1,298.60	2,555.59	8,968.04	0.00
Abatements of Unredeemed Taxes	43.07	7.01	0.00	0.00
Liens Deeded to Municipality				
Unredeemed Liens Bal. End of Year	33,527.40	21,552.45	0.00	0.00
TOTAL CREDITS	\$59,890.24	\$35,895.21	\$31,828.88	\$0.00

Respectfully Submitted,



Susan Whitman
Tax Collector

TOWN CLERK'S REPORT

Receipts in 2004 January 1, 2004 - December 31, 2004

Cash on hand 1-1-04	250.00
2004 Motor Vehicle Registrations	288,441.82
2004 Dog Licenses	1,138.00
2004 Dog Late Fees & Fines	232.00
2004 Marriage Licenses	1,170.00
2004 Vitals – Marriage, Birth, & Death	3,092.00
2004 UCC Filings	1,500.00
2004 Misc. Fees – NSF, Copies, Postage, Wild Animal	351.87
TOTAL RECEIPTS	\$296,175.69

Remittances to Treasurer

Cash on hand 12-31-2004	250.00
2004 Motor Vehicle Registrations	288,441.82
2004 Dog Licenses	1,138.00
2004 Dog Late Fees & Fines	232.00
2004 Marriage Licenses	1,170.00
2004 Vitals – Marriage, Birth, & Death	3,092.00
2004 UCC Filings	1,500.00
2004 Misc. Fees – NSF, Copies, Postage, Wild Animal	351.87
TOTAL RECEIPTS	\$296,175.69

TOWN CLERK

Dog Licensing Information

REQUIREMENTS – RSA 466:1

Every owner of a dog that is at least four months old must license the dog each year. The town clerk will provide the license tag, which shall include the name of the municipality, the year the license was issued and a registration number. No license shall be issued by the Town Clerk until a certificate of rabies is produced by the person registering the dog.

FEES – RSA 466:4

The dog licensing year runs from **May 1st to April 30th** and according to RSA 466:1, the license is effective for that time period regardless of when it is obtained.

\$6.50 for each spayed or neutered dog. (Will need certificate of alteration.)

\$9.00 for each dog that has not been spayed or neutered.

\$2.00 for dog owners 65 or over for the first dog, but the regular fee shall apply to any additional dog.

No fee shall be required for the registration and licensing of a seeing-eye dog used by a blind person, or a hearing dog used by a deaf person.

An additional \$1 may be charged for each month or any part of a month that the license fee remains unpaid after May 30th.

Fees could be subject to change.

Town Clerk Fees

Effective January 1, 2005 all certified copies of a birth, death, or marriage will require a photo identification along with the application.

\$12.00 for the first certified copy

\$8.00 for each subsequent copy

\$45.00 for a marriage license

\$150.00 for a single cemetery lot

\$300.00 for a double cemetery lot

Treasurer's Report - January 1, 2004 - December 31, 2004

General Fund

Balance 01-01-04	\$	1,681,512.62
Received	\$	10,202,538.41
Transfer from School Tax Escrow	\$	1,106,374.00
Disbursed	\$	(10,158,453.04)
Transfer to School Tax Escrow	\$	(1,600,000.00)
Balance 12-31-04	\$	1,231,971.99
Distribution of Funds:		
Citizens Bank	\$	1,205,500.66
Deposits in transit to Bank	\$	18,970.27
NH Public Deposit Investment Pool	\$	7,501.06
	\$	1,231,971.99

Sewer Tap Fee Account

Balance 01-01-04	\$	503,122.19
Received	\$	124,905.05
Disbursed	\$	(198,986.56)
Balance 12-31-04	\$	429,040.68
Distribution of Funds:		
Pemigewasset National Bank	\$	429,040.68

Water Tap Fee Account

Balance 01-01-04	\$	51,289.38
Received	\$	81,126.59
Disbursed	\$	(105,841.00)
Balance 12-31-04	\$	26,574.97
Distribution of Funds:		
Pemigewasset National Bank	\$	26,574.97

Loon Mountain Settlement

Balance 01-01-04	\$	28,688.89
Received	\$	32,378.29
Disbursed	\$	(61,067.18)
Balance 12-31-04	\$	-

School Tax Escrow Account

Balance 01-01-04	\$	1,106,661.91
Received	\$	1,602,393.97
Disbursed	\$	(1,106,374.00)
Balance 12-31-04	\$	1,602,681.88
Distribution of Funds:		
NH Public Deposit Investment Pool	\$	1,602,681.88

Lease/Escrow Account

Balance 01-01-04	\$	622.29
Received	\$	2.21
Disbursed	\$	-
Balance 12-31-04	\$	624.50
Distribution of Funds:		
Laconia Savings Bank	\$	624.50

Water Bond Proceeds

Balance 01-01-04	\$	46,832.34
Received	\$	3,679,174.73
Disbursed	\$	(3,695,202.15)
Balance 12-31-04	\$	30,804.92
Distribution of Funds:		
Citizens Bank	\$	30,804.92

Water Bond Investment Account

Balance 1-1-04	\$	1,921,404.16
Received	\$	2,764,884.98
Disbursed	\$	(3,676,701.61)
Balance 12-31-04	\$	1,009,587.53
Distribution of Funds:		
Citizens Bank	\$	1,009,587.53

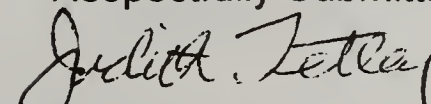
Sewer Bond Proceeds

Balance 1-1-04	\$	14,016.33
Received	\$	1,971,339.54
Disbursed	\$	(1,818,556.84)
Balance 12-31-04	\$	166,799.03
Distribution of Funds:		
Citizens Bank	\$	166,799.03

Sewer Bond Investment Account

Balance 1-1-04	\$	1,079,386.58
Received	\$	1,493,742.67
Disbursed	\$	(2,270,851.61)
Balance 12-31-04	\$	302,277.64
Distribution of Funds:		
Citizens Bank	\$	302,277.64

Respectfully Submitted,

Judith Tetley
Treasurer

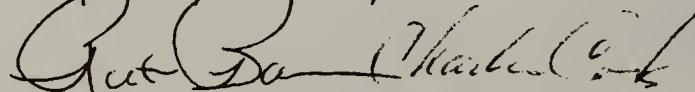
Trustee of Trust Funds

2004 Annual Report

(un-audited)

Account Name	Beginning Balance 12/31/03	Deposits	Expenses	YTD Interest	Ending Balance 12/31/04
Water Treatment Unit #3	73,809.59		800.00	536.53	73,546.12
Solid Waste Facility Improvemen	11,491.98			83.71	11,575.69
Ball Field Capital Reserve	38,051.48	54,614.58	72,822.43	251.57	20,095.20
Incinerator Close-Out	7,428.86	1,000.00		54.42	8,483.28
Town Building	2,190.89			15.96	2,206.85
Fire Truck & Equipment	41,038.63	20,000.00		304.72	61,343.35
Revaluation Capital Reserve	154,618.48	60,000.00	15,034.54	1,142.79	200,726.73
Community Building	149,535.72			1,089.40	150,625.12
Public Works Vehicles	26,823.30	35,000.00		205.45	62,028.75
Police Dept. Equipment	10,630.64			77.46	10,708.10
Sewer System Rehab	44,980.93		30202.59	275.01	15,053.35
Water System Rehab	28,305.05	64,902.76	28,233.14	252.86	65,227.53
Road & Street Reconstruction	176,169.76	22,500.00	32,447.50	1,270.86	167,493.12
Engineer & Planning	33,505.48			244.10	33,749.58
White Water Plant Removal	10,006.49			72.90	10,079.39
Roland Dubois Settlement	0.00	61,067.18		29.20	61,096.38
Route 3 Sidewalk	0.00	25,000.00		7.17	25,007.17
Cemetery Trust Fund	50,434.63		1,784.00	367.32	49,017.95
Library Technology	1,511.89		1,307.20	9.07	213.76
Library Building	70.91			0.51	71.42

Respectfully submitted,



Ruth Bossie, Trustee of Trust Funds

Charles Cook, Trustee of Trust Funds

2004 Summary of Valuation

Value of Land Only:

Current Use	\$ 82,342
Residential	49,411,700
Commercial/Industrial	15,363,568

Total Value of Taxable Land **\$ 64,857,610**

Value of Buildings Only:

Residential	\$180,096,900
Manufactured Housing	1,794,800
Commercial/Industrial	59,242,524

Total Value of Taxable Buildings **\$241,134,224**

Total Value of Public Utilities **\$ 2,748,500**

Total Valuation Before Exemptions **\$308,740,334**

Less: Value of Elderly Exemptions **- 1,738,100**

Less: Value of Blind Exemptions **- 15,000**

Total Valuation on Which Tax Rate is Computed **\$306,987,234**

Less: Public Utilities **- 2,748,500**

**Net Valuation without utilities on which tax rate for state
education tax is computed** **\$304,238,734**

2004 Statement of Appropriations, Taxes Assessed and Tax Rate

Town Share of Rate:

Appropriations	\$ 3,677,556
Less: Revenues	\$ 1,555,361
Less: Shared Revenues	\$ 57,359
Add: Overlay	\$ 50,198
Add: War Service Credits	\$ 49,500

Net Town Appropriation \$ 2,164,534

Approved Town Tax Rate \$ 7.05 32.4% of Total Rate

Local School Share of Rate:

School Appropriations - Lincoln	\$ 2,704,227
Less: State Education Taxes	\$ 610,200

Net Local School Appropriation \$ 2,094,027

Approved Local School Tax Rate \$ 6.82 31.4% of Total Rate

State Education Share of Rate:

Equalized Valuation (no utilities)	
\$481,573,300 x \$3.33	<u>\$ 1,603,639</u>
Divided by Local Assessed Valuation	
(no utilities) \$304,238,734	
Excess State Education Taxes	
to be Remitted to State	\$ 993,439

Approved State School Tax Rate \$ 5.27 24.3% of Total Rate

County Share of Rate:

County Assessment	\$ 805,005
Less: Shared Revenues	\$ 10,857

Net County Appropriations \$ 794,148

Approved County Tax Rate \$ 2.59 11.9% of Total Rate

TOTAL TAX RATE \$ 21.73

Commitment Analysis:

Total Property Taxes Assessed	\$ 6,656,348
Less: War Service Credits	<u>\$ 49,500</u>
Total Property Tax Commitment	<u>\$ 6,606,848</u>

Proof of Rate:

	Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	\$ 304,238,734	\$ 5.27	\$ 1,603,639
All Other Taxes	\$ 306,987,234	\$ 16.46	<u>\$ 5,052,709</u>
TOTAL			\$ 6,656,348

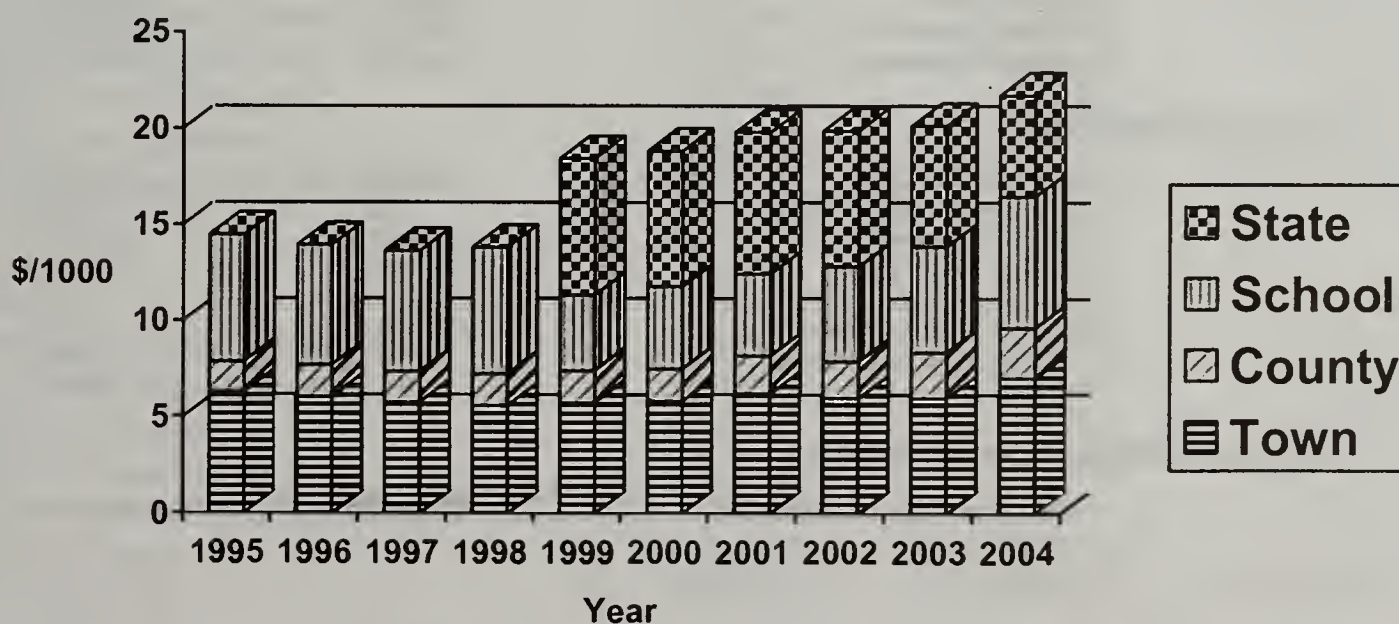
Lincoln Property Tax Rates

Year	Total	Town	County	School	State
1995	14.49	6.30	1.58	6.61	--
1996	13.95	6.06	1.64	6.25	--
1997	13.65	5.78	1.58	6.29	--
1998	13.83	5.61	1.64	6.58	--
1999	18.45	5.76	1.64	3.92	7.11
2000	18.84	5.84	1.68	4.28	7.04
2001	19.81	6.24	1.96	4.24	7.37
2002	19.88	6.00	1.90	4.93	7.05
2003	20.14	6.00	2.37	5.51	6.26
2004	21.73	7.05	2.59	6.82	5.27

The above chart and the bar chart below detail changes in the town's tax rate over the past 10 years. Town tax rates have remained relatively constant. The increases we have experienced are largely due to the advent of the statewide property tax in 1999 and Lincoln's status as a "donor" town. The increase in the town's portion of the tax rate between 2003 and 2004 was entirely a result of the bond issues approved at 2003 Town Meeting for

Route 3 and Mansion Hill water system upgrades (\$2,050,000; 67¢ in the tax rate) and Wastewater Treatment plant rehabilitation (\$1,200,000; 39¢ in the tax rate). The increase in the Veteran's tax credit from \$100 to \$500 unanimously approved at 2004 Town Meeting also added 12¢ to the tax rate. Interestingly, town spending, which is determined by the voters of Lincoln, only accounts for 32% of the overall tax rate.

Lincoln Property Tax Rates



TOWN OF LINCOLN

2004 Statement of Estimated and Actual Revenues

(un-audited)

2004 BUDGET

2004 ACTUAL

Revenue from Taxes:

Timber Tax	2,500.00	0.00
Payment in lieu of taxes	90,000.00	101,458.00
Interest on Taxes	25,000.00	32,633.74

Revenue from Licenses, Permits & Fees:

UCC Fees	1,500.00	1,515.00
Sign Permits	200.00	230.00
Motor Vehicle Fees	270,000.00	288,654.82
Misc. Fees (including NSF/Wild Animal)	650.00	471.87
Application Fees	3,000.00	5,236.23
Ordinance Revenue Fees	100.00	233.00
Vital Records	500.00	1,289.00
Dog Licenses	700.00	960.00
Cable TV Franchise Fees	34,000.00	38,420.00

Revenue from Other Governments:

Shared Revenue	125,000.00	125,966.00
Meals & Room Tax Distribution	37,000.00	42,925.02
Highway Block Grant	22,944.00	22,944.11
State Aid Water Pollution Grant	0.00	0.00
Water Filtration Grant	48,000.00	58,957.28
Railroad Tax	0.00	0.00
Railroad Fund Distributions	200.00	212.00

Revenue from Charges for Services:

School Resource Officer	6,000.00	0.00
Insurance Reimbursement	7,705.00	22,568.12
Fines & Fees returned from Court	30,000.00	13,267.59
Special Detail - Police	17,000.00	16,705.00
Recycling	6,000.00	10,669.21
Grants	7,500.00	66,720.01
Tipping Fees	15,000.00	25,586.88
Income from Departments	7,448.00	11,199.01
Library Equipment Fees	1,000.00	865.00
Recreation Revenues	30,289.00	23,173.75
Electric - Loon Mountain	20,000.00	16,861.73
Parking Tickets	1,900.00	3,268.40
Water Tap Fees	30,000.00	81,000.00
Sewer Tap Fees	30,000.00	119,662.50
Woodstock-Incinerator	137,093.00	139,059.28
Woodstock-Recreation	70,374.00	70,373.76

Revenue from Miscellaneous:

Sale of Cemetery Lots	2,000.00	1,800.00
Sale of Town Property	0.00	4,496.00
Interest on Deposits	10,000.00	9,252.45
Interest on Sewer/Water	0.00	39,674.96
Insurance Dividends	5,000.00	0.00
Loon Mtn Donation Settlement	30,000.00	31,895.60
Rent from Lease Town Propert	1,000.00	0.00
FCI	0.00	17,500.00

Revenues from Interfund Operating Transfers In:

Transfer Water/SewerTap Fees/Debt	50,000.00	168,841.00
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TOTAL REVENUES	\$	1,176,603.00	\$	1,616,546.32
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TOWN OF LINCOLN

2004 Detailed Statement of Payments

(un-audited)

	2004 <i>Budgeted</i>	2004 <i>Expended</i>	<i>Over (Under) Budget</i>
GENERAL GOVERNMENT			
<i>Executive</i>			
Payroll	124,027.32	124,137.86	110.54
Public Officials Payroll	35,919.80	36,880.96	961.16
Overtime	2,500.00	869.44	(1,630.56)
Telephone	3,000.00	3,951.30	951.30
Dues, Travel & Conferences	10,257.00	10,496.45	239.45
Contracted Services	55,300.00	47,793.27	(7,506.73)
Materials & Supplies	15,000.00	13,120.50	(1,879.50)
Equipment	1,500.00	1,511.30	11.30
Subtotal Executive	\$ 247,504.12	\$ 238,761.08	\$ (8,743.04)
<i>Elections</i>			
Payroll-Elections	1,600.00	1,650.00	50.00
Contracted Services	100.00	0.00	(100.00)
Materials & Supplies	975.00	910.37	(64.63)
Subtotal Elections	\$ 2,675.00	\$ 2,560.37	\$ (114.63)
<i>Legal Expenses</i>	15,000.00	4,794.32	(10,205.68)
Subtotal Legal Expenses	\$ 15,000.00	\$ 4,794.32	\$ (10,205.68)
<i>Personnel Administration</i>			
HealthTrust Health Insurance	203,793.00	181,361.06	(22,431.94)
Life Insurance	7,948.20	8,048.06	99.86
Disability Insurance	10,220.00	8,777.56	(1,442.44)
Dental Plan Employee	10,764.00	9,453.38	(1,310.62)
FICA/Medicare Tax Expense	65,559.00	63,437.38	(2,121.62)
Pension Contribution-Police	29,182.40	22,759.62	(6,422.78)
Pension Contribution-Others	35,528.81	36,646.50	1,117.69
Unemployment Compensation	2,562.00	2,189.00	(373.00)
Workers' Compensation	20,255.00	20,254.79	(0.21)
Subtotal Personnel Administration	\$ 385,812.41	\$ 352,927.35	\$ (32,885.06)
<i>Planning</i>			
Payroll	27,783.08	28,302.54	519.46
Employment Training & Expenses	1,000.00	849.87	(150.13)
Dues, Travel & Conferences	3,100.00	3,074.97	(25.03)
Contracted Services	5,050.00	2,628.19	(2,421.81)
Materials & Supplies	1,425.00	1,083.96	(341.04)
Key Issue Committees' Expenses	200.00	0.00	(200.00)
Office Equipment	200.00	200.00	0.00
Subtotal Planning	\$ 38,758.08	\$ 36,139.53	\$ (2,618.55)

	2004 Budgeted	2004 Expended	Over (Under) Budget
GENERAL GOVERNMENT (Continued)			
Town Building			
Electricity	14,000.00	15,230.14	1,230.14
Heating Oil	4,000.00	2,595.25	(1,404.75)
Materials & Supplies	4,650.00	4,415.51	(234.49)
Building & Property Maintenance	19,025.00	14,496.12	(4,528.88)
Subtotal Town Building	\$ 41,675.00	\$ 36,737.02	\$ (4,937.98)
Cemetery			
Payroll	5,417.00	5,281.20	(135.80)
Materials & Supplies	2,000.00	2,086.30	86.30
Fuel - Equipment & Vehicles	200.00	200.00	-
Equipment	250.00	-	(250.00)
Subtotal Cemetery	\$ 7,867.00	\$ 7,567.50	\$ (299.50)
Insurances			
Property Liability	35,734.68	31,429.29	(4,305.39)
Deductibles Payable	0.00	0.00	0.00
Subtotal Insurances	\$ 35,734.68	\$ 31,429.29	\$ (4,305.39)
Contingency	50,000.00	39,437.96	(10,562.04)
Subtotal Contingency	\$ 50,000.00	\$ 39,437.96	\$ (10,562.04)
Discounts-Abatements-Refunds			
Overlay	0.00	0.00	0.00
Abatements & Refunds	0.00	-	-
Subtotal Discounts-Abatements-Refunds	\$ -	\$ -	\$ -
SUBTOTAL GENERAL GOVERNMENT	\$ 825,026.29	\$ 750,354.42	\$ (74,671.87)
PUBLIC SAFETY			
Police			
Grants	1,000.00	5,701.91	4,701.91
Drug Fund Expenditures	-	840.00	840.00
Payroll	481,915.76	449,147.75	(32,768.01)
Payroll-Overtime	26,000.00	18,000.46	(7,999.54)
Telephone	9,000.00	8,283.39	(716.61)
Employment Training & Expenses	0.00	1,503.22	1,503.22
Dues, Training, Travel & Conferences	10,000.00	11,119.77	1,119.77
Contracted Services	47,860.00	52,278.19	4,418.19
Materials & Supplies	8,000.00	8,270.77	270.77
Fuel - Vehicles	18,000.00	20,227.71	2,227.71
Uniforms & Personal Equipment	8,000.00	8,333.29	333.29
Equipment	6,000.00	6,804.93	804.93
Subtotal Police	\$ 615,775.76	\$ 590,511.39	\$ (25,264.37)

	2004 Budgeted	2004 Expended	Over (Under) Budget
PUBLIC SAFETY (Continued)			
<i>Special Details</i>	17,000.00	17,100.00	100.00
Subtotal Special Details	\$ 17,000.00	\$ 17,100.00	\$ 100.00
<i>Fire</i>			
Payroll	23,182.00	19,487.00	(3,695.00)
Telephone	790.00	774.89	(15.11)
Employment Training & Expenses	2,500.00	2,115.46	(384.54)
Dues, Travel & Conferences	200.00	160.00	(40.00)
Contracted Services	10,800.00	8,645.95	(2,154.05)
Electricity	1,300.00	1,348.28	48.28
Heating Fuel	3,300.00	2,627.14	(672.86)
Materials & Supplies	1,600.00	1,627.65	27.65
Fuel - Vehicles & Equipment	2,000.00	2,217.38	217.38
Equipment	8,600.00	7,365.14	(1,234.86)
Fire Details & Equipment	1,500.00	1,568.44	68.44
Subtotal Fire	\$ 55,772.00	\$ 47,937.33	\$ (7,834.67)
<i>Civil Defense</i>			
Grants	7,000.00	22,102.06	15,102.06
Payroll	2,600.00	2,600.00	-
Telephone	600.00	669.80	69.80
Employment Training & Expenses	2,500.00	1,955.73	(544.27)
Materials & Supplies	300.00	431.04	131.04
Equipment	-	215.00	215.00
Subtotal Civil Defense	\$ 13,000.00	\$ 27,973.63	\$ 14,973.63
SUBTOTAL PUBLIC SAFETY	\$ 701,547.76	\$ 683,522.35	\$ (18,025.41)
HIGHWAYS & STREETS			
<i>Public Works</i>			
Payroll	99,387.20	99,923.11	535.91
Overtime	8,753.00	5,955.01	(2,797.99)
Telephone	1,080.00	1,192.67	112.67
Dues, Travel & Conferences	300.00	224.00	(76.00)
Contracted Services	7,190.00	6,441.63	(748.37)
Electricity	2,849.00	1,933.70	(915.30)
Heating Fuel	2,000.00	1,889.97	(110.03)
Materials & Supplies	11,400.00	11,735.91	335.91
Fuel - Equipment & Vehicles	8,500.00	8,209.07	(290.93)
Sand & Salt	10,000.00	10,021.08	21.08
Equipment	2,600.00	2,177.00	(423.00)
Uniforms	1,852.00	1,602.47	(249.53)
Highway Block Grant	22,944.11	9,013.50	(13,930.61)
Subtotal Public Works	\$ 178,855.31	\$ 160,319.12	\$ (18,536.19)

	2004 Budgeted	2004 Expended	Over (Under) Budget
HIGHWAYS & STREETS (Continued)			
<i>Street Lights</i>	37,800.00	36,123.36	(1,676.64)
Subtotal Street Lights	\$ 37,800.00	\$ 36,123.36	\$ (1,676.64)
SUBTOTAL HIGHWAYS & STREETS	\$ 216,655.31	\$ 196,442.48	\$ (20,212.83)
SANITATION			
<i>Solid Waste</i>			
Payroll	89,194.48	90,609.66	1,415.18
Overtime	2,500.00	3,030.00	530.00
Telephone & Alarms	1,200.00	1,187.65	(12.35)
Dues, Travel & Conferences	200.00	139.00	(61.00)
Contracted Services	125,789.52	125,114.86	(674.66)
Electricity	3,500.00	2,743.03	(756.97)
Materials & Supplies	2,650.00	2,529.05	(120.95)
Contingency	1,000.00	0.00	(1,000.00)
Repairs & Equipment	7,700.00	7,434.79	(265.21)
Uniforms	750.00	761.04	11.04
Subtotal Solid Waste	\$ 234,484.00	\$ 233,549.08	\$ (934.92)
<i>Sewer</i>			
Contracted Services	161,858.00	161,986.00	128.00
Subtotal Sewer	\$ 161,858.00	\$ 161,986.00	\$ 128.00
SUBTOTAL SANITATION	\$ 396,342.00	\$ 395,535.08	\$ (806.92)
WATER DISTRIBUTION & TREATMENT			
<i>Water</i>			
Grant Expenditures	-	8,306.70	8,306.70
Payroll	29,523.20	30,282.72	759.52
Overtime	6,500.00	5,645.86	(854.14)
Telephone & Alarms	3,120.00	3,561.16	441.16
Employment Training & Expenses	200.00	168.00	(32.00)
Dues, Travel & Conferences	800.00	814.00	14.00
Contracted Services	20,750.00	21,265.15	515.15
Electricity	80,100.00	68,200.59	(11,899.41)
Heating Fuel	12,000.00	12,003.74	3.74
Materials & Supplies	3,000.00	3,141.14	141.14
Chemicals	22,280.00	22,279.97	(0.03)
Equipment	7,000.00	7,947.99	947.99
Uniforms	380.00	372.32	(7.68)
U.S.G.S. Monitoring	6,050.00	6,230.00	180.00
Subtotal Water	\$ 191,703.20	\$ 190,219.34	\$ (1,483.86)
SUBTOTAL WATER DIST. & TREATMENT	\$ 191,703.20	\$ 190,219.34	\$ (1,483.86)

	2004 Budgeted	2004 Expended	Over (Under) Budget
HEALTH & WELFARE			
<i>Health Appropriations</i>	34,052.40	34,052.40	0.00
Subtotal Health Appropriations	\$ 34,052.40	\$ 34,052.40	\$ -
 <i>Welfare</i>			
Rent - Welfare	6,300.00	8,599.00	2,299.00
Food, Medical, Etc.	1,500.00	2,181.60	681.60
Electricity	1,700.00	543.91	(1,156.09)
Heat	500.00	849.80	349.80
Subtotal Welfare	\$ 10,000.00	\$ 12,174.31	\$ 2,174.31
 SUBTOTAL HEALTH & WELFARE	\$ 44,052.40	\$ 46,226.71	\$ 2,174.31
 CULTURE & RECREATION			
<i>Recreation</i>	3,035.00	2,635.94	(399.06)
Payroll	79,502.38	77,544.50	(1,957.88)
Telephone	1,500.00	1,425.41	(74.59)
Dues, Travel & Conferences	3,035.00	2,635.94	(399.06)
Contracted Services	13,575.00	16,329.64	2,754.64
Electricity	5,750.00	8,002.40	2,252.40
Materials & Supplies	13,400.00	11,636.27	(1,763.73)
Fuel - Equipment & Vehicles	2,720.00	2,421.59	(298.41)
Propane	1,000.00	433.86	(566.14)
Equipment	6,150.00	6,040.46	(109.54)
Subtotal Recreation	\$ 126,632.38	\$ 126,470.07	\$ (162.31)
 <i>Library</i>			
Payroll	47,207.80	47,328.41	120.61
Print Materials	5,300.00	5,198.14	(101.86)
Telephone	1,000.00	1,146.69	146.69
Employee Training & Expenses	1,315.00	766.07	(548.93)
Building Maintenance	2,000.00	1,913.94	(86.06)
Speakers & Programs	400.00	414.35	14.35
Contracted Services	3,850.00	3,434.58	(415.42)
Electricity	3,400.00	2,803.96	(596.04)
Heating Fuel	2,000.00	1,311.66	(688.34)
Materials & Supplies	2,500.00	2,445.14	(54.86)
Serials	1,500.00	1,414.21	(85.79)
Audio and Visual	1,000.00	704.90	(295.10)
Technology-Library	500.00	500.00	0.00
Subtotal Library	\$ 71,972.80	\$ 69,382.05	\$ (2,590.75)
 <i>Patriotic Purposes</i>	6,725.00	4,742.75	(1,982.25)
Subtotal Patriotic Purposes	\$ 6,725.00	\$ 4,742.75	\$ (1,982.25)
 SUBTOTAL CULTURE & RECREATION	\$ 205,330.18	\$ 200,594.87	\$ (4,735.31)

	2004 <i>Budgeted</i>	2004 <i>Expended</i>	Over (Under) Budget
DEBT SERVICE			
Principal Bonds & Notes	330,112.81	330,112.81	0.00
Interest Bonds & Notes	287,044.19	287,044.19	0.00
Interest Tax Anticipation Notes	1.00	0.00	(1.00)
SUBTOTAL DEBT SERVICE	\$ 617,158.00	\$ 617,157.00	\$ (1.00)
 CAPITAL OUTLAY			
 <i>Capital Appropriations</i>			
Police Dept Vehicles	27,000.00	27,000.00	-
Subtotal Capital Appropriations	\$ 27,000.00	\$ 27,000.00	\$ -
 <i>Capital Reserves</i>			
Revaluation	60,000.00	60,000.00	-
PW-Vehicles/Equipment	35,000.00	35,000.00	-
Fire Dept Truck/Equipment	20,000.00	20,000.00	-
Water Rehabilitation	50,000.00	50,000.00	-
Road & Street	22,500.00	22,500.00	-
Ballfield	43,000.00	43,000.00	-
Incinerator Close Out	1,000.00	1,000.00	-
Rte 3 Sidewalk	25,000.00	25,000.00	-
Subtotal Capital Reserves	\$ 256,500.00	\$ 256,500.00	\$ -
 SUBTOTAL CAPITAL OUTLAY	\$ 283,500.00	\$ 283,500.00	\$ -
 TOTAL BUDGET	\$ 3,481,315.14	\$ 3,363,552.25	\$ (117,762.89)



Members of the Municipal Budget Committee include, from left, Joan Hughes, Marilyn Sanderson, Chairman Ivan Saitow, O.J. Robinson, and Fred Fink. Committee members not pictured

are: Charlie Cook, Donald Corb, Selectmen's Representative Deanna Huot, Chester Kahn, Al MacQuarrie, Mike Simons, Channing Waldo, and W. Clarke Wrye III.

**Town of Lincoln, New Hampshire
Minutes of Town Meeting
March 9, 2004**

Moderator O.J. Robinson called the meeting to order at 10:00 am. Joan Hughes made a motion to dispense with the reading of the entire warrant, Nola Grant seconded the motion. Vote in the affirmative – unanimous. O. J. Robinson declared the polls open.

Articles One, Two, and Three, were on the Official Ballot to be voted on from 10:00 am to 6:00 pm.

Article #1. To choose all necessary Town Officers for the year ensuing as follows: Selectmen, Budget Committee, Library Trustees, Cemetery Trustees, Trustees of Trust Funds, and Supervisor of the Checklist.

Selectman for Three Years (vote for one)

Votes Cast:

Patricia McTeague	163
Edwin A. Peterson	25

Budget Committee for three years (vote for four)

Charles C. Cook	145
Fred Fink	146

Budget Committee for two years (vote for two)

Al MacQuarrie	149
Channing Waldo	160

Budget Committee for one year (vote for one)

Walter C. Wrye III	156
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Library Trustee for three years (vote for two)

Wilfred T. Bishop	48
Lori H. Tetley	159
Christina S. Weissbrod	142

Cemetery Trustee for three years (vote for one)

Thomas Adams	172
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Trustee of Trust Funds for three years (vote for one)

Trustee of Trust Funds for two years (vote for one)

Trustee of Trust Funds for one year (vote for one)

Supervisor of the Checklist for Three years (vote for one)

Cheryl Zwaagstra	154
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Article #2. Question #1. To see if the Town will vote to adopt the change in the Lincoln Land Use Plan Ordinance as proposed by the Planning Board. The following question will appear on the Official Ballot, and is not subject to further amendment at the meeting:

Shall the Lincoln Land Use Plan Ordinance be revised pursuant to RSA 674:16 and RSA 674:21 by adding Section G to Article VI, to allow the Town to adopt an Impact Fee Ordinance? This will equitably allocate the costs associated with development to meet the needs occasioned by particular development for the construction of off-site capital facilities owned or operated by the Town including district or intermunicipal facilities owned or operated for the benefit of the Town of Lincoln. (The Planning Board supports this proposal.)

Yes: 129 No: 53

Article #2, Question #1 passed.

Article #3. To see if the Town will vote to adopt the change in the Lincoln Land Use Plan Ordinance as proposed by the Planning Board. The following question will appear on the Official Ballot, and is not subject to further amendment at the meeting:

Shall Article VI (District and District Regulations) of the Lincoln Land Use Plan Ordinance be revised as follows: revise Section D, Item 1 pertaining to the Flood Plain Development District to include the update proposed by the Federal Emergency Management Agency (FEMA) to bring the Town of Lincoln up to the minimum requirements for the National Flood Insurance Program. (The Planning Board supports this proposal.)

Yes: 154 No: 29

Article #3, Question #2 passed.

Moderator O.J. Robinson called the Lincoln Town Meeting to order at 7:30 pm. He thanked everyone for showing up to participate in democracy, talk about and discuss our opinions on the budget and tax rate for next year.

Article #4. To see if the Town will vote to modify the optional veteran's tax credit (RSA 72:28,) the amount of which is subtracted each year from the property tax on the veteran's or surviving spouse's residential property, by increasing it from the current amount of \$100 to \$500, effective in the tax year beginning April 1, 2004.

Paul Beaudin Sr. stood up and read a statement supporting the increase of the veterans tax credit.

So moved by Bill Conn and
seconded by Paul Beaudin Sr.
Affirmative vote on Article 4 –
unanimous.

Article #5. To see if the Town will vote to modify the optional tax credit for service-connected total disability (RSA 72:35,) the amount of which is subtracted each year from the property tax on the disabled veteran's residential property, by increasing it from the current amount of \$1,400 to \$2,000, effective in the tax year beginning April 1, 2004.

So moved by Denise Draper and
seconded by Bill Conn.
Affirmative vote on Article 5 –
unanimous.

Article #6. To see if the Town will vote to modify the optional tax credit for the surviving spouse of any person who was killed or died while on active duty in the armed forces (RSA 72:29-a,) which is subtracted each year from the property tax on the surviving spouse's residential property, by increasing it from the current amount of \$1,400 to \$2,000, effective in the tax year beginning April 1, 2004.

So moved by Theresa Lehouiller and
seconded by Denise Draper
Affirmative vote on Article 6 –
unanimous.

Article #7. To see how much money the Town will vote to raise and appropriate to defray Town charges for the purposes of General Government; Public Safety; Highways; Sanitation; Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest for the ensuing year, exclusive of all special and individual warrant articles.

(The Budget Committee recommends \$3,199,815 and the Board of Selectmen recommends \$3,197,815.)

So moved by Bill Conn with the
Board of Selectmen amount of

\$3,197,815. and seconded by Paul
Beaudin Sr.

Affirmative vote on Article 7 –
unanimous with some opposition.

A motion was made by Selectman
Peter Moore to restrict
reconsideration of Articles 4 through
7 and was seconded by Bill Conn.

Motion passed with some opposition.

Article #8. To see how much money the Town will vote to raise and appropriate to the Public Works Vehicles Capital Reserve Fund (created in 1990.)

(The Budget Committee recommends \$35,000 be placed in this fund and the Board of Selectmen supports this recommendation.)

So moved by James Shortell and
seconded by Bill Conn.
Affirmative vote on Article 8 –
unanimous.

Article #9. To see how much money the Town will vote to raise and appropriate to the Revaluation Capital Reserve Fund (created in 1984.)

(The Budget Committee recommends \$60,000 be placed in this fund and the Board of Selectmen supports this recommendation.)

So moved by David Thompson and
seconded by Bill Conn.

Affirmative vote on Article 9 – with
some opposition.

Article #10. To see how much money the Town will vote to raise and appropriate to the Incinerator Closeout Capital Reserve Fund (created in 1997.)

(The Budget Committee recommends \$1,000 be placed in this fund and the Board of Selectmen supports this recommendation.)

So moved by James Shortell and seconded by Karen Shortell.
Affirmative vote on Article 10 – unanimous.

Article #11. To see if the Town will vote to raise and appropriate the sum of \$179,846 (gross budget) for the purpose of providing Lincoln's share of the cost of a ball field to be constructed jointly with the Town of Woodstock; of this amount \$98,852 is to be reimbursed by a Land and Water Conservation Fund grant, \$37,994 is authorized to be withdrawn from the Ball Field Capital Reserve Fund; and the remaining \$43,000 is to be raised by general taxation; this appropriation to be non-lapsing for up to five years. (Majority vote required.) (The Budget Committee and Board of Selectmen both support this appropriation.)

So moved by Karen Shortell and seconded by Rick Savoy.
Affirmative vote on Article 11 – passed with some opposition.

A motion was made by Selectman Patricia McTeague to restrict reconsideration of Articles 8 through

11 and was seconded by Paul Beaudin.

Motion passed with some opposition.

Article #12. To see how much money the Town will vote to raise and appropriate to the Water System Rehabilitation Capital Reserve Fund.

(The Budget Committee recommends \$50,000 be placed in this fund and the Board of Selectmen supports this recommendation.)

So moved by Denise Draper and seconded by Karen Shortell.
Affirmative vote on Article 12 – unanimous.

Article #13. To see how much money the Town will vote to raise and appropriate to the Fire Department Truck & Truck Equipment Capital Reserve Fund.

(The Budget Committee recommends \$20,000 be placed in this fund and the Board of Selectmen supports this recommendation.)

So moved by Karen Shortell and Bill Conn.
Affirmative vote on Article 13 – unanimous.

Article #14. To see how much money the Town will vote to raise and appropriate to the Road and Street Reconstruction Capital Reserve Fund.

(The Budget Committee recommends \$22,500 be placed in this fund and the Board of Selectmen supports this recommendation).

So moved by Paul Beaudin and seconded by Bill Conn.

Affirmative vote on Article 13 – unanimous.

Article #15. To see if the Town will vote to establish a Route 3 Sidewalk Capital Reserve Fund, under RSA Ch. 35, for the purpose of constructing and maintaining sidewalks along Route 3, and to appoint the Selectmen as agents to expend the fund, and further, to see how much money the Town will vote to raise and appropriate to be placed in this fund.

(The Budget Committee recommends the establishment of this fund, and the appropriation of \$25,000 to be placed in the fund. The Board of Selectmen supports these recommendations.)

So moved by Paul Beaudin Sr. and seconded by Bill Conn.

Affirmative vote on Article 15 with some opposition.

Article #16. To see if the municipality will vote to authorize the Selectmen to enter into a three-year lease agreement for \$81,000 for the purpose of leasing three new vehicles for the Police Department, and to raise and appropriate the sum of \$27,000 for the first year's payment for that purpose. This lease agreement contains an escape clause.

(Majority vote required.)

(The Budget Committee recommends \$27,000 be placed in this fund and the Board of Selectmen supports this recommendation.)

So moved by Paul Beaudin Sr. and seconded by Charles Cook.

Affirmative vote on Article 16 with some opposition.

A motion was made by Selectman Deanna Huot to restrict reconsideration of Articles 12 through 16, and seconded by David Thompson.

Motion passed

Article #17. To see if the Town will vote to establish a Recreation Revolving Fund pursuant to RSA 35-B:2. The money received from fees and charges for recreation park services and facilities shall be allowed to accumulate from year to year, and shall not be considered to be part of the town's general fund unreserved fund balance. The Town Treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the Selectmen (no further town meeting approval required.) These funds may be expended only for recreation purposes as stated in RSA 35-B, and no expenditure shall be made in such a way as to require the expenditure of other town funds that have not been appropriated for that purpose. (Majority vote required.)

So moved by Bill Conn and
seconded by Paul Beaudin Sr.
Article 17 voice vote was too close to
call – required a head count.
Results – Yes 32 – No 37
Article 17 Failed to pass.

Article #18. Shall the Town accept the provisions of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to apply for, accept and expend, without further action by the Town Meeting, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year? This authorization will remain in effect until rescinded by a vote of the municipal meeting. (Majority vote required.)

So moved by Paul Beaudin Sr. and
seconded by Bill Conn.
Affirmative vote – article passed.

Article #19. To see if the Town will vote to establish the Roland Dubois Settlement Wastewater Improvements Capital Reserve Fund, under RSA Ch. 35, for the purpose of capital improvements to the Town's wastewater treatment plant and associated lagoons in order to treat sewage reasonably anticipated from Loon Mountain expansion and other sources, and in order to comply with the Town's Clean Water Act National Pollutant Discharge Elimination System permit, all as

set forth in the settlement agreement between the Town and Roland Dubois; and to appropriate the sum of \$57,500 to be placed in this fund, which includes \$27,500 received from Loon Mountain under the settlement in 2003, and \$30,000 anticipated to be received in 2004, with no amount to be raised by taxation; and further, to appoint the Selectmen as agents to expend this fund to carry out its purposes. (Majority vote required.) (The Budget Committee recommends this fund's establishment and the appropriation, and the Board of Selectmen supports these recommendations.) (Note: The Roland Dubois settlement calls for additional payments of \$30,000.00 per year for 11 additional years, and it is the Selectmen's intent to insert additional warrant articles each year calling for the placement of those amounts into this fund.)

Selectman Patricia McTeague made a motion to amend the dollar amount of the appropriate sum of \$57,500 to read \$59,395 and \$30,000 anticipated to be received in 2004 to be amended to read \$31,895.
Payment adjustment due to rate of inflation.

Motion seconded by Paul Beaudin for the amended amounts. Article now reads with new amounts as amended.

Affirmative vote – Article passed with amended amounts.

Article #20. To transact any other business that may legally come before the meeting.

Selectman Deanna Huot took this opportunity to thank everyone who came out and participated. She said "The discussion that went on tonight really helps the Board of Selectmen to get a feel where the community is in their decisioning. It is very very important."

She also took the opportunity to thank all the employees of the Town of Lincoln. She said "We have an excellent working team and every one of them is very conscientious about working to keep the budget strong and that is really appreciated. Their work ethic is what makes it all come together."


Selectman Deanna Huot stated that we have a response to our ball field question. Tara Tower just returned from the No. Woodstock Town Meeting and informed Deanna that the voters approved a \$43,000 ball field appropriation. Deanna stated the ball field committee would meet Thursday morning.

Deanna also reminded everyone that the town is in the process of updating their new 911 system. She informed everyone that the Chief had papers in the back of the room if they needed more information on 911. She also stated, that if residents had any questions please call the Police Department. Deanna also mentioned that if you hadn't put your numbers up yet, please try and do so because it will be of great assistance to the emergency service to be able to respond better.

Moderator OJ Robinson thanked everyone for their participation and reminded everyone that this meeting is only part of the tax bill that we are all concerned about. The other part will be discussed at the Linwood School District Meeting, a week from this Thursday, on March 18th at 7:00 pm in the multi purpose room of the Grammar School. He said, "hope to see you all there."

Moderator OJ Robinson recognized Bill Conn who made a motion to adjourn the meeting, motion seconded by Paul Beaudin Jr. The meeting adjourned at 9:05 pm. Affirmative vote – unanimous.

Respectfully submitted,


Susan Whitman
Town Clerk

NOTES

**TOWN OF LINCOLN, NEW HAMPSHIRE
ANNUAL MEETING WARRANT MARCH 8, 2005**

THE POLLS WILL BE OPEN FROM 10:00 AM TO 6:00 PM

To the inhabitants of the Town of Lincoln, in the County of Grafton, and State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the Lin-Wood Public School, in said Lincoln on Tuesday, the eighth (8th) day of March, next at 10:00 of the clock in the forenoon until 6:00 p.m. for the casting of ballots; and at 7:30 p.m. in the same day to act upon the following subjects: (The polls will not close earlier than six o'clock in the evening.)

ARTICLES ONE AND TWO WILL APPEAR ON THE OFFICIAL BALLOT AND WILL BE VOTED ON FROM 10 A.M. to 6 P.M.

Article 1. To choose all necessary Town Officers for the year ensuing as follows: Selectman, Budget Committee, Library Trustees, Cemetery Trustee, Town Clerk, Town Moderator, Town Treasurer, Trustees of Trust Funds, and Supervisor of the Checklist.

Article 2. To see if the Town will vote to adopt Amendment No. 1, for the Lincoln Land Use Plan Ordinance as proposed by the Planning Board, to establish limits on unrelated persons in boarding houses. A copy of the complete text of the proposal is on file and available for review at the Town Office. The following question will appear on the official ballot, and is not subject to further amendment at the meeting:

“Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Lincoln Land Use Plan Ordinance as follows:

Amendment No. 1 amends the Land Use Plan Ordinance by prohibiting boarding houses in the Village Residential, General Residential, Rural Residential, and Mountain Residential districts. The restriction can be relaxed by special exception from the Zoning Board of Adjustment. Residential units already exceeding the limit on unrelated people are ‘grandfathered’ from the restriction.”

**THE FOLLOWING ARTICLES WILL BE TAKEN UP DURING THE
BUSINESS MEETING BEGINNING AT 7:30 P.M.**

Article 3. To see if the Town will vote to raise and appropriate the sum of \$400,000 (gross budget) for the purpose of acquiring a parcel of land of approximately 292,530 square feet, with the building thereon, owned by the Diocese of Manchester, located at 194 Pollard Road (Map/Lot 16-291;)

and to authorize the issuance of not more than \$300,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Ch. 33;) and to authorize the municipal officials to issue and negotiate such bonds or notes and determine the rate of interest thereon; and further to authorize the Selectmen, if deemed necessary, to convey a mortgage interest on the said property to secure the said amount. And further, to authorize a \$100,000 down payment on the property, to be funded as follows:

- through a withdrawal of \$52,624 from the **Community Building Capital Reserve Fund**, (created in 1990 as the Recreation Area Capital Reserve, and renamed in 1997) and
- through the acceptance and expenditure of a \$47,376 USDA grant.

(Recommended by the Budget Committee and the Board of Selectmen.)
(Two-thirds ballot vote required; polls to remain open for at least one hour following discussion.) *Note:* It is the Selectmen's intent at this time to finance a portion of the purchase price through a mortgage to the Diocese of Manchester; however this article, if adopted, would authorize any lawful means of financing \$300,000 of the purchase price.

Article 4. To see if the Town will vote to authorize the Board of Selectmen to convey to a willing buyer such portion or portions of the property to be acquired from the Diocese of Manchester and located at 194 Pollard Road (Map/Lot 16/291) as are not needed for municipal purposes; and further to utilize the proceeds of said conveyance for the purpose of future expansion of the building and or reduction of the principal amount of bonds or notes to be issued for the purchase of said property pursuant to Article 3. (Recommended by the Budget Committee and the Board of Selectmen.) *Note:* This article is meant to be acted upon only if Article 3 is adopted.

Article 5. To see if the Town will vote to discontinue the **Community Building Capital Reserve Fund** (established in 1990.) Said funds, with accumulated interest to date of withdrawal, to be transferred to the Town's general fund, after funding Warrant Article 3. *Note:* This article is meant to be acted upon only if Article 3 is adopted. (Recommended by the Budget Committee and the Board of Selectmen.)

Article 6. To see if the Town will vote to create a new expendable trust fund under the provisions of RSA 31:19-a, to be known as the **Community Building Trust Fund**, for the purpose of funding ongoing operations, maintenance, and/or expansion and renovations associated with the new Community Building on Pollard Road; and further to raise and appropriate \$98,001, plus any accrued interest, to be transferred to said Trust Fund; and to name the Board of Selectmen to act as agents to expend from this fund. (Recommended by the Budget Committee and the Board of Selectmen.) *Note:* This article is meant to be acted upon only if Articles 3 and 5 are adopted. The above amount represents

the amount which will remain in the Community Building Capital Reserve Fund after the withdrawal authorized in Article 3.

Article 7. To see if the town will vote to raise and appropriate the total sum of \$469,077 (gross budget) for the purpose of partial funding of the upgrades to the Town's municipal water system, as approved under Article 5 of the 2003 Annual Town Meeting; of that amount, \$453,114 is to be transferred from the proceeds remaining from the bonds which were issued under Article 6 of the 2003 Annual Town Meeting to dredge, dewater and dispose of accumulated solids in the two aerated lagoons at the Town's wastewater treatment plant, and \$15,962 is to be transferred for this purpose from the fund balance, representing interest earned on those bond proceeds, with no portion of this amount to be raised by taxation. (Recommended by the Budget Committee and the Board of Selectmen.) (Two-thirds vote required.)

Article 8. To see if the Town will raise and appropriate \$25,000, representing interest earned on the water bond, for partial funding of the upgrades to the Town's municipal water system. (Recommended by the Budget Committee and the Board of Selectmen.)

Article 9. To see if the Town will vote to raise and appropriate \$3,299,611 to defray Town charges for the purposes of **General Government; Public Safety; Highways; Sanitation; Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest** for the ensuing year, exclusive of all special and individual warrant articles. (The Budget Committee recommends \$3,299,611 and the Board of Selectmen recommends \$3,297,611.)

Article 10. To see if the Town will vote to discontinue the **Water Treatment Filter Unit #3 Capital Reserve** (created in 2000.) Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Town's general fund. (The Budget Committee and the Board of Selectmen support this recommendation.)

Article 11. To see if the Town will vote to raise and appropriate \$73,546, plus any accrued interest, from the general fund into the **Water System Rehabilitation Capital Reserve** (created in 1995.) The above amount represents the amount currently in the Water Treatment Filter Unit #3 Capital Reserve. This article will be acted upon only if Article 10 is approved. (The Budget Committee and the Board of Selectmen support this appropriation.)

Article 12. To see if the Town will vote to raise and appropriate \$145,000 into the **Water System Rehabilitation Capital Reserve** (created in 1995.) (The Budget Committee recommends \$145,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

Article 13. To see if the Town will vote to raise and appropriate \$35,000 into the **Public Works Vehicles Capital Reserve Fund** (created in 1990.) (The Budget Committee recommends \$35,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

Article 14. To see if the Town will vote to raise and appropriate \$1,000 into the **Incinerator Closeout Capital Reserve Fund** (created in 1997.) (The Budget Committee recommends \$1,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

Article 15. To see if the Town will vote to raise and appropriate \$20,000 into the **Fire Department Truck & Truck Equipment Capital Reserve Fund** (created in 1989, amended in 1994.) (The Budget Committee recommends \$20,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

Article 16. To see if the Town will vote to raise and appropriate \$5,000 into the **Solid Waste Facility Improvements Capital Reserve Fund** (created in 1999.) (The Budget Committee recommends \$5,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

Article 17. To see if the Town will vote to raise and appropriate \$3,000 into the **Library Technology Capital Reserve Fund** (created in 1997.) (The Budget Committee recommends \$3,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

Article 18. To see if the Town will vote to raise and appropriate \$10,000 into the **Library Building Addition Capital Reserve Fund** (created in 1991.) (The Budget Committee recommends \$10,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

Article 19. To see if the Town will vote to raise and appropriate \$15,000 into the **Engineering and Planning Reserve Fund** (created in 1997.) (The Budget Committee recommends \$15,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

Article 20. To see if the Town will vote to raise and appropriate \$3,000 into the **Town Building Capital Reserve Fund** (created in 1989.) (The Budget Committee recommends \$3,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

Article 21. To see if the Town will vote to establish a **Kancamagus Recreational Area Equipment Capital Reserve Fund**, for the purpose of replacement of equipment at the Kancamagus Recreational Area, and to appoint the Selectmen as agents to expend the fund, and further, to see if the Town will vote to raise and appropriate \$10,000 to be placed into this fund. (The Budget

Committee recommends \$10,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

Article 22. To see if the Town will vote to raise and appropriate \$10,000 to the **Roads and Streets Capital Reserve Fund** (created in 1994.) (The Budget Committee recommends \$10,000 be placed in this fund, and the Board of Selectmen supports this recommendation.)

Article 23. To see if the Town will vote to raise and appropriate \$27,000, for the second year's payment on a three-year lease agreement for \$81,000 for the purpose of leasing three vehicles for the Police Department as approved at the 2004 Annual Town Meeting. This lease agreement contains an escape clause. (Majority vote required.) (The Budget Committee recommends \$27,000 and the Board of Selectmen supports this recommendation.)

Article 24. To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Town and the Teamsters Local #633, which represents the dispatchers and sworn police officers of the Town. Said agreement calls for increases in salary and benefit costs, estimated as follows, assuming present staffing levels were to remain unchanged:

2005 Estimated increase over 2004	\$15,633
2006 Estimated increase over 2005	\$19,838
2007 Estimated increase over 2006	\$16,382

and further, to raise and appropriate the sum of \$15,633 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. (The Budget Committee and the Board of Selectmen recommend this appropriation.)

Article 25. Shall the Town, if Article 24 is defeated, authorize the governing body (Board of Selectmen) to call one special meeting, at its option, to address Article 24 cost items only?

Article 26. To see if the Town will vote to raise and appropriate the sum of \$30,000.00 to be placed into the **Roland Dubois Settlement Wastewater Improvement Capital Reserve Fund** (created in 2004,) the entire amount to be accepted from Loon Mountain Recreation Corp., with no amount to be raised by taxation. (Both the Budget Committee and the Board of Selectmen recommend this appropriation.) *Note:* The Roland Dubois settlement calls for additional payments of \$30,000 per year for 10 additional years, and it is the Board of Selectmen's intent to insert additional warrant articles each year. The Board of Selectmen were appointed as agents in 2004 to expend this fund for capital improvements to the Town's sewage treatment required by the Clean Water Act.

Article 27. To see if the Town will vote to authorize the Board of Selectmen to convey a .07 acre parcel of town-owned real estate (Map/Lot No. 15-016) on Connector Road, pursuant to RSA 31:3, through terms and conditions to be established by the Board of Selectmen.

Article 28. To see if the Town will vote to authorize the Board of Selectmen to convey a parcel of town-owned real estate (Map/Lot 15-032) off of Bern Dibner Road, set aside for the establishment of a future Industrial Park, through terms and conditions to be established by the Board of Selectmen.

Article 29. To see if the Town will vote to adopt the provisions of RSA 41:14-a in accordance with RSA 41:14-c, giving the Board of Selectmen the authority to acquire or sell land, buildings, or both. If adopted, the Board of Selectmen could vote to convey or acquire interests in real estate, after receiving recommendations by the Planning Board, and after holding two public hearings.

Article 30. To see if the Town would authorize the Board of Selectmen to lease or sell to the Town of Woodstock a portion of land (Map/Lot 16-314) housing the Lincoln-Woodstock Solid Waste Facility. The conveyance shall be under terms and conditions deemed appropriate by the Board of Selectmen.

Article 31. To transact any other business that may legally come before the meeting.

Given under our hands and seal this 8th day of February 2005

Deanna L. Huot Peter Moore Patricia McTeague
Chairman Deanna Huot Selectman Peter Moore Selectman Patricia McTeague

BOARD OF SELECTMEN

A true copy of warrant, Attest:

Deanna L. Huot Peter Moore Patricia McTeague
Chairman Deanna Huot Selectman Peter Moore Selectman Patricia McTeague

BOARD OF SELECTMEN

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

BUDGET OF THE TOWN/CITY

OF:

LINCOLN

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2005 to December 31, 2005

or Fiscal Year From _____ to _____

IMPORTANT:

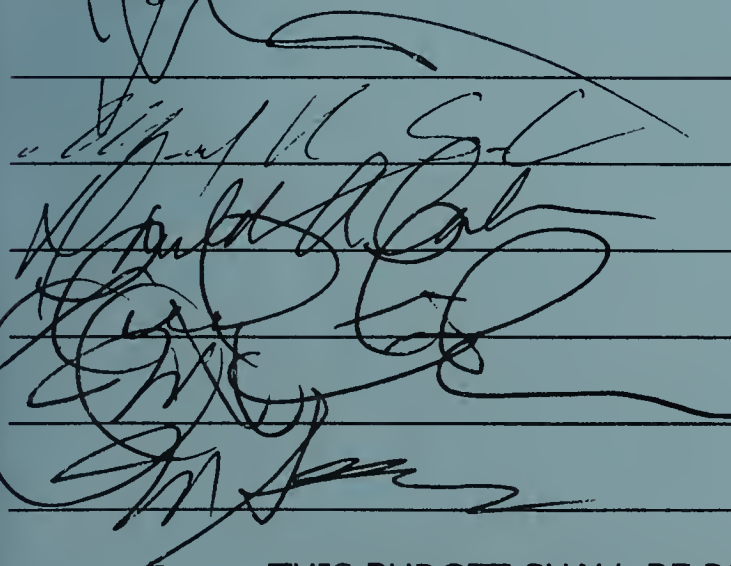
Please read RSA 32:5 applicable to all municipalities.

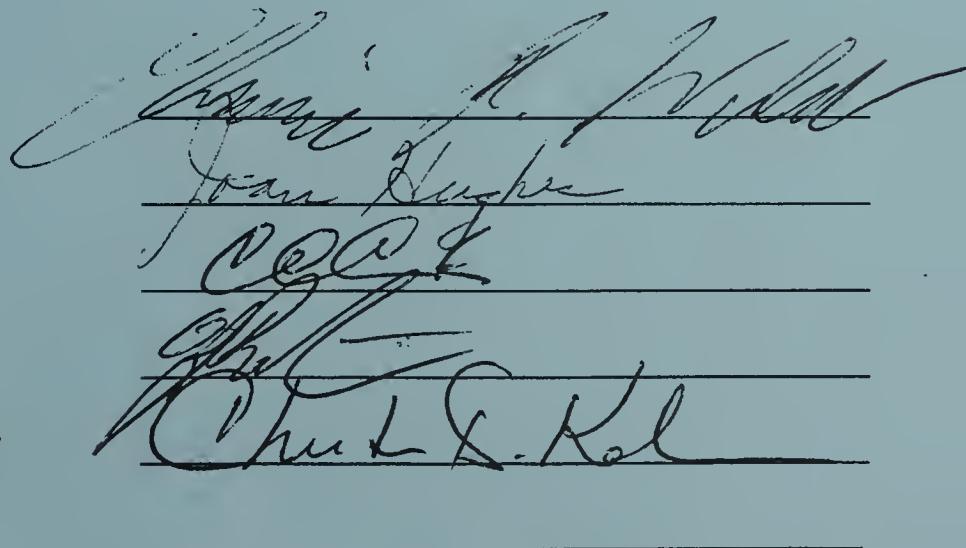
1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the above address.

We Certify This Form Was Posted on (Date): February 8, 2005

BUDGET COMMITTEE

Please sign in ink.





THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS WARR. Prior Year As Actual SELECTMEN'S APPROPRIATIONS BUDGET COMMITTEE'S APPROPRIATIONS

(RSA 32:3,V) ART.# Approved by DRA Expenditures ENSUING FISCAL YEAR ENSUING FISCAL YEAR ENSUING FISCAL YEAR

Acct.# RECOMMENDED NOT RECOMMENDED RECOMMENDED NOT RECOMMENDED NOT RECOMMENDED

UNAUDITED

GENERAL GOVERNMENT

XXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX

4130-4139	Executive	9	247,504.12	238,761.08	243,236.00		243,236.00	
4140-4149	Election, Reg. & Vital Statistics	9	2,675.00	2,560.37	1,213.00		1,213.00	
4150-4151	Financial Administration							
4152	Revaluation of Property							
4153	Legal Expense	9	15,000.00	4,794.32	16,000.00		16,000.00	
4155-4159	Personnel Administration	9	385,812.41	352,927.35	422,577.00		422,577.00	
4191-4193	Planning & Zoning	9	38,758.08	36,139.53	40,165.00		40,165.00	
4194	General Government Buildings	9	41,675.00	36,737.02	42,075.00		42,075.00	
4195	Cemeteries	9	7,867.00	7,567.50	8,138.00		8,138.00	
4196	Insurance	9	35,734.68	31,429.29	35,734.00		35,734.00	
4197	Advertising & Regional Assoc.							
4199	Other General Government Contingency & Abatelements	9	50,000.00	39,437.96	75,000.00		75,000.00	

PUBLIC SAFETY

XXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX

4210-4214	Police	9	632,775.76	607,611.39	647,325.00		648,075.00	
4215-4219	Ambulance							
4220-4229	Fire	9	55,772.00	47,937.33	60,947.00		60,947.00	
4240-4249	Building Inspection							
4290-4298	Emergency Management	9	13,000.00	27,973.63	14,000.00		14,000.00	
4299	Other (Including Communications)							

AIRPORT/AVIATION CENTER

XXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX

4301-4309	Airport Operations							
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HIGHWAYS & STREETS

XXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX

4311	Administration							
4312	Highways & Streets	9	178,855.31	160,319.12	184,991.84		184,991.84	
4313	Bridges							

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS WARR. Prior Year As Expenditures Actual SELECTMEN'S APPROPRIATIONS BUDGET COMMITTEE'S APPROPRIATIONS

ACCT.# (RSA 32:3,V) ART.# Approved by DRA Prior Year RECOMMENDED NOT RECOMMENDED ENSUING FISCAL YEAR ENSUING FISCAL YEAR NOT RECOMMENDED

UNAUDITED

HIGHWAYS & STREETS cont.

4316	Street Lighting	9	37,800.00	36,123.36	37,800.00		37,800.00	
4319	Other							

SANITATION

4321	Administration							
4323	Solid Waste Collection							
4324	Solid Waste Disposal	9	234,484.00	233,549.08	248,546.00		248,546.00	
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other	9	161,858.00	161,986.00	159,858.00		159,858.00	

WATER DISTRIBUTION & TREATMENT

4331	Administration	9	191,703.20	190,219.34	186,076.00		186,076.00	
4332	Water Services							
4335-4339	Water Treatment, Conserv. & Other							

ELECTRIC

4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							

HEALTH/WELFARE

4411	Administration							
4414	Pest Control							
4415-4419	Health Agencies & Hosp. & Other	9	34,052.40	34,052.40	40,187.60		40,187.60	
4441-4442	Administration & Direct Assist.	9	10,000.00	12,174.31	14,000.00		14,000.00	
4444	Intergovernmental Welfare Pymnts							
4445-4449	Vendor Payments & Other							

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS WARR. Prior Year As Expenditures Actual SELECTMEN'S APPROPRIATIONS BUDGET COMMITTEE'S APPROPRIATIONS
(RSA 32:3,V) ART.# Approved by DRA Prior Year RECOMMENDED NOT RECOMMENDED ENSUING FISCAL YEAR ENSUING FISCAL YEAR
ACctt.#

UNAUDITED

CULTURE & RECREATION									
4520-4529	Parks & Recreation	9	126,632.38	126,470.07	132,398.00		133,648.00		
4550-4559	Library	9	71,972.80	69,382.05	73,988.00		73,988.00		
4583	Patriotic Purposes	9	6,725.00	4,742.75	7,725.00		7,725.00		
4589	Other Culture & Recreation								
CONSERVATION									
4611-4612	Admin.& Purch. of Nat. Resources								
4619	Other Conservation								
4631-4632	REDEVELOPMNT & HOUSING								
4651-4659	ECONOMIC DEVELOPMENT								
DEBT SERVICE									
4711	Princ.- Long Term Bonds & Notes	9	330,112.81	330,112.81	334,674.78		334,674.78		
4721	Interest-Long Term Bonds & Notes	9	287,044.19	287,044.19	270,954.72		270,954.72		
4723	Int. on Tax Anticipation Notes	9	1.00	0.00	1.00		1.00		
4790-4799	Other Debt Service								
CAPITAL OUTLAY									
4901	Land								
4902	Machinery, Vehicles & Equipment								
4903	Buildings								
4909	Improvements Other Than Bldgs.								
OPERATING TRANSFERS OUT									
4912	To Special Revenue Fund								
4913	To Capital Projects Fund		27,000.00	27,000.00					
4914	To Enterprise Fund								
	Sewer-								
	Water-								

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS WARR. ART.# Approved by DRA Actual Expenditures SELECTMEN'S APPROPRIATIONS BUDGET COMMITTEE'S APPROPRIATIONS

ACctt.# (RSA 32:3,V) RECOMMENDED NOT RECOMMENDED RECOMMENDED NOT RECOMMENDED

UNAUDITED

OPERATING TRANSFERS OUT cont.									
	Electric-								
	Airport-								
4915	To Capital Reserve Fund		256,500.00	256,500.00			-		
4916	To Exp.Tr.Fund-except #4917								
4917	To Health Maint. Trust Funds								
4918	To Nonexpendable Trust Funds								
4919	To Agency Funds								
SUBTOTAL 1			3,481,315.14	3,363,552.25	3,297,610.94	-	3,299,610.94		-

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3,VI, as appropriations 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

123456789

PURPOSE OF APPROPRIATIONS

(RSA 32:3,V)

ACCT.#

WARR. Prior Year As Expenditures

ART.# Approved by DRA

Prior Year

RECOMMENDED

NOT RECOMMENDED

RECOMMENDED

NOT RECOMMENDED

BUDGET COMMITTEE'S APPROPRIATIONS

ENSUING FISCAL YEAR

ENSUING FISCAL YEAR

NOT RECOMMENDED

4915	Community Building	3				400,000.00		400,000.00	
4916	Community Bldg Expend Trust	6				98,001.00		98,001.00	
4909	Upgrade Water System	7				469,077.00		469,077.00	
4915	Water System, CRF	11				73,546.00		73,546.00	
4915	Water System Rehabilitation	12				145,000.00		145,000.00	
4915	Public Works Vehicles	13				35,000.00		35,000.00	
4915	Incinerator Closeout	14				1,000.00		1,000.00	
4915	Fire Dept Truck/Equipment	15				20,000.00		20,000.00	
SUBTOTAL 2 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX		cont. next page	XXXXXXXXXX	cont. next page	XXXXXXXXXX

INDIVIDUAL WARRANT ARTICLES

Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

123456789

PURPOSE OF APPROPRIATIONS

(RSA 32:3,V)

ACCT.#

WARR. Prior Year As Expenditures

ART.# Approved by DRA

Prior Year

RECOMMENDED

NOT RECOMMENDED

RECOMMENDED

NOT RECOMMENDED

BUDGET COMMITTEE'S APPROPRIATIONS

ENSUING FISCAL YEAR

ENSUING FISCAL YEAR

NOT RECOMMENDED

4909	Upgrade Water System	8				25,000.00		25,000.00	
4902	Police Dept. Vehicle	23				27,000.00		27,000.00	
	Collective Bargain Agreement	24				15,633.00		15,633.00	
SUBTOTAL 3 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX		cont. next page	XXXXXXXXXX	cont. next page	XXXXXXXXXX

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year UNAUDITED	ESTIMATED REVENUES ENSUING YEAR
TAXES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes				
3180	Resident Taxes				
3185	Timber Taxes		2,500.00		
3186	Payment in Lieu of Taxes		98,920.00	101,458.00	90,000.00
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		25,000.00	32,634.00	25,000.00
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
3188	Excavation Activity Tax				
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits		6,650.00	9,935.00	6,700.00
3220	Motor Vehicle Permit Fees		270,000.00	288,655.00	270,000.00
3230	Building Permits				
3290	Other Licenses, Permits & Fees - Cable TV Franchise Fees		34,000.00	38,420.00	34,000.00
3311-3319	FROM FEDERAL GOVERNMENT 3				47,376.00
FROM STATE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		57,750.00	125,966.00	125,966.00
3352	Meals & Rooms Tax Distribution		42,925.00	42,925.00	37,000.00
3353	Highway Block Grant		22,944.00	22,944.00	24,533.00
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)-WFG		149,590.00	125,889.00	140,000.00
3379	FROM OTHER GOVERNMENTS Rec/SW		207,467.00	209,433.00	216,907.00
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments			322,358.00	168,017.00
3409	Other Charges -		63,000.00	63,000.00	
MISCELLANEOUS REVENUES			XXXXXXXXXX		XXXXXXXXXX
3501	Sale of Municipal Property		4,496.00	6,296.00	1,500.00
3502	Interest on Investments	8	10,000.00	48,927.00	25,000.00
3503-3509	Other	26	172,500.00	71,964.00	30,000.00
INTERFUND OPERATING TRANSFERS IN			XXXXXXXXXX		XXXXXXXXXX
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year UNAUDITED	ESTIMATED REVENUES ENSUING YEAR
INTERFUND OPERATING TRANSFERS IN cont.		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)			105,841.00	50,000.00
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds	3,6,11	37,994.00		224,171.00
3916	From Trust & Agency Funds				
OTHER FINANCING SOURCES		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3934	Proc. from Long Term Bonds & Notes	3,7			769,077.00
Amts VOTED From F/B ("Surplus")			27,500.00	27,500.00	
Fund Balance ("Surplus") to Reduce Taxes			322,125.00	322,125.00	
TOTAL ESTIMATED REVENUE & CREDITS			1,555,361.00	1,966,270.00	2,285,247.00

****BUDGET SUMMARY****

	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
SUBTOTAL 1 Appropriations Recommended (from page 5)	3,297,610.94	3,299,610.94
SUBTOTAL 2 Special Warrant Articles Recommended (from page 6)	1,327,624.00	1,327,624.00
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 6)	67,633.00	67,633.00
TOTAL Appropriations Recommended	4,692,867.94	4,694,867.94
Less: Amount of Estimated Revenues & Credits (from above, column 6)	2,285,247.00	2,285,247.00
Estimated Amount of Taxes to be Raised	2,407,620.94	2,409,620.94

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: _____
 (See Supplemental Schedule With 10% Calculation)

NOTES

2004 Payroll By Department

(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
CEMETERY			
Aldridge, Victor	\$ 5,281.20		\$ 5,281.20
ELECTIONS			
Conn, Evelyn	\$ 350.00		\$ 350.00
Dauphine, Elizabeth	\$ 100.00		\$ 100.00
Donahue, Mary	\$ 100.00		\$ 100.00
Grant, Nola	\$ 200.00		\$ 200.00
Haynes, Nina	\$ 150.00		\$ 150.00
Hughes, Joan	\$ 300.00		\$ 300.00
LeClerc, Shirley	\$ 350.00		\$ 350.00
EXECUTIVE & OFFICIALS			
Bossie, Ruth A.	\$ 26,096.50	\$ 361.90	\$ 26,458.40
Huot, Deanna L.	\$ 6,122.00		\$ 6,122.00
McTeague, R. Patricia	\$ 6,122.00		\$ 6,122.00
Moore, Peter E.	\$ 6,122.00		\$ 6,122.00
Robinson, Orrin J.	\$ 400.00		\$ 400.00
Sutton, Thomas Jr	\$ 54,041.24		\$ 54,041.24
Talbot, Martha S.	\$ 1,000.00		\$ 1,000.00
Tetley, Doris B	\$ 315.00		\$ 315.00
Tetley, Judith D.	\$ 2,400.00		\$ 2,400.00
Tuttle, Johnna M.	\$ 29,330.16	\$ 321.96	\$ 29,652.12
Whitman, Susan M.	\$ 28,725.50	\$ -	\$ 28,725.50
Zwaagstra, Cheryl	\$ 157.50	\$ -	\$ 157.50
WATER DEPARTMENT			
Beaudin, David W.*	\$ 30,282.72	\$ 7,843.06	\$ 38,125.78
*Includes OT Water & Public Works			
LIBRARY			
Peltier, Janet*	\$ 2,611.27		\$ 2,611.27
Riley, Carol Ann*	\$ 28,469.58	\$ 361.80	\$ 28,831.38
Stockton, Trudy M.	\$ 14,950.68	\$ 100.24	\$ 15,050.92
West, Elizabeth A.	\$ 1,307.34		\$ 1,307.34
*Includes Supervisor of Checklist Wages			
PLANNING & ZONING OFFICE			
Havlock, Stacey	\$ 28,302.54	\$ 450.05	\$ 28,752.59
SOLID WASTE FACILITY			
Beaudin, Paul J. II	\$ 38,504.46		\$ 38,504.46
Jones, Rockland	\$ 3,344.00		\$ 3,344.00
Lynch, John W.	\$ 1,460.00		\$ 1,460.00
Pierce Linwood R.	\$ 24,220.80		\$ 24,220.80
Pierce, Roy D.	\$ 2,050.00		\$ 2,050.00
Strickland, Thomas O.	\$ 24,060.40		\$ 24,060.40

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
FIRE DEPARTMENT			
Balch, Bruce	\$ 535.50		\$ 535.50
Beard, Ronald R.	\$ 902.00		\$ 902.00
Blaisdell, Jay O.	\$ 2,026.00		\$ 2,026.00
Bureau, Ashlee R	\$ 918.00		\$ 918.00
Casey, Sean A.	\$ 824.50		\$ 824.50
Davis, Eugene C.	\$ 909.50		\$ 909.50
Emerson, Ronald W.	\$ 1,430.00		\$ 1,430.00
Haley, Robert	\$ 120.00		\$ 120.00
Harrington, Michael R	\$ 607.50		\$ 607.50
Haynes, Nathan	\$ 4,405.00		\$ 4,405.00
Kenney, Robert	\$ 2,833.00		\$ 2,833.00
Peterson Jr., Edwin A.	\$ 1,071.00		\$ 1,071.00
Peterson, Kristin	\$ 690.00		\$ 690.00
Rosolen, Dennis C.	\$ 520.00		\$ 520.00
Sothard, Eric A* Includes Rec	\$ 2,687.50		\$ 2,687.50
Sousa, Merrick A.	\$ 390.00		\$ 390.00
RECREATION DEPARTMENT			
Bartlett, John A.	\$ 2,328.00		\$ 2,328.00
Beaudin, Taylor C.	\$ 833.00		\$ 833.00
Blodgett, Anna	\$ 3,190.00		\$ 3,190.00
Bossie, Louis	\$ 1,542.13		\$ 1,542.13
Bourassa, Tonya C.	\$ 103.25		\$ 103.25
Coyne, Adrienne	\$ 1,885.00		\$ 1,885.00
Desjardins, William C.	\$ 1,761.75		\$ 1,761.75
Dovholuk, David	\$ 7,080.00		\$ 7,080.00
Dovholuk, Joshua D	\$ 334.00		\$ 334.00
Duguay, Jane	\$ 1,208.00		\$ 1,208.00
Hart, Correy	\$ 2,056.25		\$ 2,056.25
King, Cameron	\$ 1,456.00		\$ 1,456.00
LeClerc, Sarah	\$ 2,017.50		\$ 2,017.50
MacAuley, Ross E.	\$ 2,152.00		\$ 2,152.00
McGinley, Lori M	\$ 24.00		\$ 24.00
Noseworthy, Becky A.	\$ 52.50		\$ 52.50
Pinkham, Jonathan R.	\$ 119.00		\$ 119.00
Rineer, Teneil D.	\$ 3,417.63		\$ 3,417.63
Smith, Elisa A.	\$ 392.00		\$ 392.00
Sousa Jr., Merrick A	\$ 1,422.50		\$ 1,422.50
Tibbo, Julianne	\$ 2,065.50		\$ 2,065.50
Tower, Tara	\$ 32,277.74		\$ 32,277.74
Trudeau, Kim	\$ 1,137.50		\$ 1,137.50
Tuerk, Carol M.	\$ 691.25		\$ 691.25
Tuerk, James M.	\$ 3,489.25		\$ 3,489.25
Walsh, J Patrick	\$ 1,185.00		\$ 1,185.00
Weeden, Natalie B.	\$ 1,940.75		\$ 1,940.75
DEPARTMENT OF PUBLIC WORKS			
Avery, David M.	\$ 14,900.85	\$ 953.70	\$ 15,854.55
Hart, Daryl J.	\$ 25,896.16	\$ 2,261.90	\$ 28,158.06
Huot, Francis E.	\$ 4,716.74		\$ 4,716.74
Nicoll, Andrew M.	\$ 8,820.00	\$ 542.21	\$ 9,362.21
Willey, William M.	\$ 45,589.36	\$ -	\$ 45,589.36

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
POLICE DEPARTMENT			
Beaudry, Howard J.	\$ 21,932.04	\$ -	\$ 21,932.04
Black, Malinda	\$ 3,548.85	\$ 126.35	\$ 3,675.20
Blodgett, Nicholas D.	\$ 36,524.51	\$ 1,178.22	\$ 37,702.73
Bujeaud, Joseph J.	\$ 31,753.60	\$ 2,661.48	\$ 34,415.08
Burbank, Alfred W.	\$ 11,509.44		\$ 11,509.44
Chandler, Dean R.	\$ 414.24		\$ 414.24
Cooper, Cecil B.	\$ 8,844.00		\$ 8,844.00
Gallant, Zoe	\$ 13,834.50	\$ 712.98	\$ 14,547.48
Glynn, Noah A.	\$ 1,955.12		\$ 1,955.12
Gordon, Colleen A.	\$ 32,760.36	\$ 2,811.81	\$ 35,572.17
Halliday, Amy L.	\$ 25,392.00	\$ 2,190.76	\$ 27,582.76
Lahey, David L.	\$ 4,442.01	\$ 34.50	\$ 4,476.51
Langmaid, Sheryle R.	\$ 29,521.96	\$ 1,824.25	\$ 31,346.21
Lincoln, Kevin	\$ 535.06		\$ 535.06
Mackay, Stephanie	\$ 69.04		\$ 69.04
Meier, Jeffrey D.	\$ 45,879.62	\$ 3,036.43	\$ 48,916.05
Oleson, Ryan F	\$ 39,629.35	\$ 1,539.76	\$ 41,169.11
Smith, Theodore P.*	\$ 64,537.16		\$ 64,537.16
Steele Jr., Paul D.	\$ 5,324.71	\$ 77.00	\$ 5,401.71
Stevens, Michael E.	\$ 39,713.15	\$ 1,238.34	\$ 40,951.49
Tamulonis, Michael W.	\$ 46,012.38	\$ 1,061.61	\$ 47,073.99
Wetherell, Robert J.	\$ 3,763.12	\$ 457.80	\$ 4,220.92

*Includes Emergency Management Wages



**Ballot Clerks Nina Haynes, right,
and Johnna Tuttle assist voter Betty Houde on Election Day.**

2004 INVENTORY OF TOWN PROPERTY

Map/Lot	Description	Acres	Land Value	Bldg. Value	Total Value
02-003.0004-1	Water Treatment Plant			2,268,000	2,268,000
04-004.0001	Kancamagus Rec. Area Annex	0.850	16,300		16,300
05-001	Kancamagus Highway	11.300	165,600		165,600
15-016	Pollard Road	0.450	33,600	3,700	37,300
15-031	Connector Road	0.230	17,700		17,700
15-032	Connector Road	4.530	157,100		157,100
15-032.0002	Connector Road	4.000	36,500		36,500
16-172	Lincoln Public Library	0.085	30,000	263,300	293,300
16-173	Lincoln Fire Station	0.700	47,200	184,200	231,400
16-174	Church Street (land only)	0.080	17,900		17,900
16-260	Pollard Road	3.600	49,900		49,900
16-261	Mansion Hill Drive	0.110	12,700		12,700
16-290	Pollard Road	1.500	31,600		31,600
16-308	Lincoln Town Hall	1.296	133,500	234,800	368,300
16-311	Main Street Gazebo	0.470	52,300	1,700	54,000
16-312	Whitewater Facility	1.770	79,300	10,600	89,900
16-314	Main Street (land only)	1.150	60,100		60,100
16-315	Solid Waste Facility	18.750	270,400	266,700	537,100
16-322	Sewer Treatment Facility	17.200	233,600	4,975,000	5,208,600
17-038	Kancamagus Rec. Area	35.004	249,100	97,700	346,800
18-059	Public Works Garage	6.920	130,800	118,200	249,000
19-032	Hanson Farm Cemetery		0		0
19-048	Route 3 Salt Shed	1.040	124,500	10,100	134,600
20-003	Land near I-93	0.020	200		200
20-014-0000-0001	Boyce Brook Pumping Station			6,600	6,600
27-031	Clearbrook #2W	0.050	20,000		20,000
27-032	Clearbrook #2E	0.050	20,000		20,000
Total			\$ 1,989,900	\$ 8,440,600	\$ 10,430,500

Long Term Debt Schedules

**1988 VARIOUS (Water Tank, Maple St., Pollard Road)
NHMBB88C Series 1988-C**

Period Ending	Principal Schedule	Interest Schedule	Total Payment
January 15, 2004	\$75,000.00	\$17,407.50	\$92,407.50
July 15, 2004	\$0.00	\$14,550.00	\$14,550.00
January 15, 2005	\$75,000.00	\$14,550.00	\$89,550.00
July 15, 2005	\$0.00	\$11,655.00	\$11,655.00
January 15, 2006	\$75,000.00	\$11,655.00	\$86,655.00
July 15, 2006	\$0.00	\$8,760.00	\$8,760.00
January 15, 2007	\$75,000.00	\$8,760.00	\$83,760.00
July 15, 2007	\$0.00	\$5,865.00	\$5,865.00
January 15, 2008	\$75,000.00	\$5,865.00	\$80,865.00
July 15, 2008	\$0.00	\$2,932.50	\$2,932.50
January 15, 2009	<u>\$75,000.00</u>	<u>\$2,932.50</u>	<u>\$77,932.50</u>
Total	\$450,000.00	\$104,932.50	\$554,932.50

TOWN OF LINCOLN
WATER BOND (91-01)
\$2,549,000 @ 5% FOR 28 YEARS

	<i>Principal Balance</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	\$1,885,860.37			
March 9, 2005	\$1,885,860.37	\$37,939.49	\$47,146.51	\$85,086.00
October 9, 2005	\$1,847,920.88	\$38,887.98	\$46,198.02	\$85,086.00
March 9, 2006	\$1,809,032.90	\$39,860.18	\$45,225.82	\$85,086.00
October 9, 2006	\$1,769,172.72	\$40,856.68	\$44,229.32	\$85,086.00
March 9, 2007	\$1,728,316.04	\$41,878.10	\$43,207.90	\$85,086.00
October 9, 2007	\$1,686,437.94	\$42,925.05	\$42,160.95	\$85,086.00
March 9, 2008	\$1,643,512.89	\$43,998.18	\$41,087.82	\$85,086.00
October 9, 2008	\$1,599,514.71	\$45,098.13	\$39,987.87	\$85,086.00
March 9, 2009	\$1,554,416.58	\$46,225.59	\$38,860.41	\$85,086.00
October 9, 2009	\$1,508,190.99	\$47,381.23	\$37,704.77	\$85,086.00
March 9, 2010	\$1,460,809.76	\$48,565.76	\$36,520.24	\$85,086.00
October 9, 2010	\$1,412,244.00	\$49,779.90	\$35,306.10	\$85,086.00
March 9, 2011	\$1,362,464.10	\$51,024.40	\$34,061.60	\$85,086.00
October 9, 2011	\$1,311,439.70	\$52,300.01	\$32,785.99	\$85,086.00
March 9, 2012	\$1,259,139.69	\$53,607.51	\$31,478.49	\$85,086.00
October 9, 2012	\$1,205,532.18	\$54,947.69	\$30,138.31	\$85,086.00
March 9, 2013	\$1,150,584.49	\$56,321.39	\$28,764.61	\$85,086.00
October 9, 2013	\$1,094,263.10	\$57,729.42	\$27,356.58	\$85,086.00
March 9, 2014	\$1,036,533.68	\$59,172.66	\$25,913.34	\$85,086.00
October 9, 2014	\$977,361.02	\$60,651.97	\$24,434.03	\$85,086.00
March 9, 2015	\$916,709.05	\$62,168.27	\$22,917.73	\$85,086.00
October 9, 2015	\$854,540.78	\$63,722.48	\$21,363.52	\$85,086.00
March 9, 2016	\$790,818.30	\$65,315.54	\$19,770.46	\$85,086.00
October 9, 2016	\$725,502.76	\$66,948.43	\$18,137.57	\$85,086.00
March 9, 2017	\$658,554.33	\$68,622.14	\$16,463.86	\$85,086.00
October 9, 2017	\$589,932.19	\$70,337.69	\$14,748.31	\$85,086.00
March 9, 2018	\$519,594.50	\$72,096.14	\$12,989.86	\$85,086.00
October 9, 2018	\$447,498.36	\$73,898.54	\$11,187.46	\$85,086.00
March 9, 2019	\$373,599.82	\$75,746.00	\$9,340.00	\$85,086.00
October 9, 2019	\$297,853.82	\$77,639.65	\$7,446.35	\$85,086.00
March 9, 2020	\$220,214.17	\$79,580.65	\$5,505.35	\$85,086.00
October 9, 2020	\$140,633.52	\$81,570.16	\$3,515.84	\$85,086.00
March 9, 2021	\$59,063.36	\$59,063.37	\$1,476.58	<u>\$60,539.95</u>
TOTAL		\$1,885,860.38	\$897,431.57	\$2,783,291.95

**TOWN OF LINCOLN
WATER BOND (91-03)
\$631,800 @ 5% FOR 29 YEARS**

	Principal Balance	Principal Payment	Interest Payment	Total Payment
Beginning Balance	\$494,647.90			
April 9, 2004	\$494,647.90	\$8,388.80	\$12,366.20	\$20,755.00
October 9, 2004	\$486,259.10	\$8,598.52	\$12,156.48	\$20,755.00
April 9, 2005	\$477,660.58	\$8,813.49	\$11,941.51	\$20,755.00
October 9, 2005	\$468,847.09	\$9,033.82	\$11,721.18	\$20,755.00
April 9, 2006	\$459,813.27	\$9,259.67	\$11,495.33	\$20,755.00
October 9, 2006	\$450,553.60	\$9,491.16	\$11,263.84	\$20,755.00
April 9, 2007	\$441,062.44	\$9,728.44	\$11,026.56	\$20,755.00
October 9, 2007	\$431,334.00	\$9,971.65	\$10,783.35	\$20,755.00
April 9, 2008	\$421,362.35	\$10,220.94	\$10,534.06	\$20,755.00
October 9, 2008	\$411,141.41	\$10,476.46	\$10,278.54	\$20,755.00
April 9, 2009	\$400,664.95	\$10,738.38	\$10,016.62	\$20,755.00
October 9, 2009	\$389,926.57	\$11,006.84	\$9,748.16	\$20,755.00
April 9, 2010	\$378,919.73	\$11,282.01	\$9,472.99	\$20,755.00
October 9, 2010	\$367,637.72	\$11,564.06	\$9,190.94	\$20,755.00
April 9, 2011	\$356,073.66	\$11,853.16	\$8,901.84	\$20,755.00
October 9, 2011	\$344,220.50	\$12,149.49	\$8,605.51	\$20,755.00
April 9, 2012	\$332,071.01	\$12,453.22	\$8,301.78	\$20,755.00
October 9, 2012	\$319,617.79	\$12,764.55	\$7,990.45	\$20,755.00
April 9, 2013	\$306,853.24	\$13,083.67	\$7,671.33	\$20,755.00
October 9, 2013	\$293,769.57	\$13,410.76	\$7,344.24	\$20,755.00
April 9, 2014	\$280,358.81	\$13,746.03	\$7,008.97	\$20,755.00
October 9, 2014	\$266,612.78	\$14,089.68	\$6,665.32	\$20,755.00
April 9, 2015	\$252,523.10	\$14,441.92	\$6,313.08	\$20,755.00
October 9, 2015	\$238,081.18	\$14,802.97	\$5,952.03	\$20,755.00
April 9, 2016	\$223,278.21	\$15,173.04	\$5,581.96	\$20,755.00
October 9, 2016	\$208,105.17	\$15,552.37	\$5,202.63	\$20,755.00
April 9, 2017	\$192,552.80	\$15,941.18	\$4,813.82	\$20,755.00
October 9, 2017	\$176,611.62	\$16,339.71	\$4,415.29	\$20,755.00
April 9, 2018	\$160,271.91	\$16,748.20	\$4,006.80	\$20,755.00
October 9, 2018	\$143,523.71	\$17,166.91	\$3,588.09	\$20,755.00
April 9, 2019	\$126,356.80	\$17,596.08	\$3,158.92	\$20,755.00
October 9, 2019	\$108,760.72	\$18,035.98	\$2,719.02	\$20,755.00
April 9, 2020	\$90,724.74	\$18,486.88	\$2,268.12	\$20,755.00
October 9, 2020	\$72,237.86	\$18,949.05	\$1,805.95	\$20,755.00
April 9, 2021	\$53,288.81	\$19,422.78	\$1,332.22	\$20,755.00
October 9, 2021	\$33,866.03	\$19,908.35	\$846.65	\$20,755.00
April 9, 2022	\$13,957.68	\$13,957.68	\$348.94	<u>\$14,306.62</u>
TOTAL		\$494,647.90	\$266,838.72	\$761,486.62

**TOWN OF LINCOLN
WATER PROJECTS 2003 RTE3/MANSION HILL
\$2,050,000 FOR 20 YEARS**

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	\$2,050,000.00				
February 15, 2004	\$2,050,000.00			\$42,068.75	\$42,068.75
August 15, 2004	\$1,945,000.00	3.500	\$105,000.00	\$42,068.75	\$147,068.75
February 15, 2005	\$1,945,000.00			\$40,231.25	\$40,231.25
August 15, 2005	\$1,840,000.00	3.500	\$105,000.00	\$40,231.25	\$145,231.25
February 15, 2006	\$1,840,000.00			\$38,393.75	\$38,393.75
August 15, 2006	\$1,735,000.00	3.500	\$105,000.00	\$38,393.75	\$143,393.75
February 15, 2007	\$1,735,000.00			\$36,556.25	\$36,556.25
August 15, 2007	\$1,630,000.00	3.500	\$105,000.00	\$36,556.25	\$141,556.25
February 15, 2008	\$1,630,000.00			\$34,718.75	\$34,718.75
August 15, 2008	\$1,525,000.00	3.500	\$105,000.00	\$34,718.75	\$139,718.75
February 15, 2009	\$1,525,000.00			\$32,881.25	\$32,881.25
August 15, 2009	\$1,420,000.00	3.500	\$105,000.00	\$32,881.25	\$137,881.25
February 15, 2010	\$1,420,000.00			\$31,043.75	\$31,043.75
August 15, 2010	\$1,315,000.00	3.750	\$105,000.00	\$31,043.75	\$136,043.75
February 15, 2011	\$1,315,000.00			\$29,075.00	\$29,075.00
August 15, 2011	\$1,210,000.00	3.750	\$105,000.00	\$29,075.00	\$134,075.00
February 15, 2012	\$1,210,000.00			\$27,106.25	\$27,106.25
August 15, 2012	\$1,105,000.00	4.000	\$105,000.00	\$27,106.25	\$132,106.25
February 15, 2013	\$1,105,000.00			\$25,006.25	\$25,006.25
August 15, 2013	\$1,000,000.00	4.250	\$105,000.00	\$25,006.25	\$130,006.25
February 15, 2014	\$1,000,000.00			\$22,775.00	\$22,775.00
August 15, 2014	\$900,000.00	4.250	\$100,000.00	\$22,775.00	\$122,775.00
February 15, 2015	\$900,000.00			\$20,650.00	\$20,650.00
August 15, 2015	\$800,000.00	4.250	\$100,000.00	\$20,650.00	\$120,650.00
February 15, 2016	\$800,000.00			\$18,525.00	\$18,525.00
August 15, 2016	\$700,000.00	4.300	\$100,000.00	\$18,525.00	\$118,525.00
February 15, 2017	\$700,000.00			\$16,375.00	\$16,375.00
August 15, 2017	\$600,000.00	4.400	\$100,000.00	\$16,375.00	\$116,375.00
February 15, 2018	\$600,000.00			\$14,175.00	\$14,175.00
August 15, 2018	\$500,000.00	4.500	\$100,000.00	\$14,175.00	\$114,175.00
February 15, 2019	\$500,000.00			\$11,925.00	\$11,925.00
August 15, 2019	\$400,000.00	4.500	\$100,000.00	\$11,925.00	\$111,925.00
February 15, 2020	\$400,000.00			\$9,625.00	\$9,625.00
August 15, 2020	\$300,000.00	4.700	\$100,000.00	\$9,625.00	\$109,625.00
February 15, 2021	\$300,000.00			\$7,275.00	\$7,275.00
August 15, 2021	\$200,000.00	4.800	\$100,000.00	\$7,275.00	\$107,275.00
February 15, 2022	\$200,000.00			\$4,875.00	\$4,875.00
August 15, 2022	\$100,000.00	4.850	\$100,000.00	\$4,875.00	\$104,875.00
February 15, 2023	\$100,000.00			\$2,450.00	\$2,450.00
August 15, 2023	\$0.00	4.900	\$100,000.00	\$2,450.00	<u>\$102,450.00</u>
TOTAL			\$2,050,000.00	\$931,462.50	\$2,981,462.50

**TOWN OF LINCOLN
WASTEWATER TREATMENT 2003 PROJECTS
\$1,200,000 FOR 20 YEARS**

	<i>Principal Balance</i>	<i>Rate</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
Beginning Balance	\$1,200,000.00				
February 15, 2004	\$1,200,000.00			\$24,690.00	\$24,690.00
August 15, 2004	\$1,140,000.00	3.500	\$60,000.00	\$24,690.00	\$84,690.00
February 15, 2005	\$1,140,000.00			\$23,640.00	\$23,640.00
August 15, 2005	\$1,080,000.00	3.500	\$60,000.00	\$23,640.00	\$83,640.00
February 15, 2006	\$1,080,000.00			\$22,590.00	\$22,590.00
August 15, 2006	\$1,020,000.00	3.500	\$60,000.00	\$22,590.00	\$82,590.00
February 15, 2007	\$1,020,000.00			\$21,540.00	\$21,540.00
August 15, 2007	\$960,000.00	3.500	\$60,000.00	\$21,540.00	\$81,540.00
February 15, 2008	\$960,000.00			\$20,490.00	\$20,490.00
August 15, 2008	\$900,000.00	3.500	\$60,000.00	\$20,490.00	\$80,490.00
February 15, 2009	\$900,000.00			\$19,440.00	\$19,440.00
August 15, 2009	\$840,000.00	3.500	\$60,000.00	\$19,440.00	\$79,440.00
February 15, 2010	\$840,000.00			\$18,390.00	\$18,390.00
August 15, 2010	\$780,000.00	3.750	\$60,000.00	\$18,390.00	\$78,390.00
February 15, 2011	\$780,000.00			\$17,265.00	\$17,265.00
August 15, 2011	\$720,000.00	3.750	\$60,000.00	\$17,265.00	\$77,265.00
February 15, 2012	\$720,000.00			\$16,140.00	\$16,140.00
August 15, 2012	\$660,000.00	4.000	\$60,000.00	\$16,140.00	\$76,140.00
February 15, 2013	\$660,000.00			\$14,940.00	\$14,940.00
August 15, 2013	\$600,000.00	4.250	\$60,000.00	\$14,940.00	\$74,940.00
February 15, 2014	\$600,000.00			\$13,665.00	\$13,665.00
August 15, 2014	\$540,000.00	4.250	\$60,000.00	\$13,665.00	\$73,665.00
February 15, 2015	\$540,000.00			\$12,390.00	\$12,390.00
August 15, 2015	\$480,000.00	4.250	\$60,000.00	\$12,390.00	\$72,390.00
February 15, 2016	\$480,000.00			\$11,115.00	\$11,115.00
August 15, 2016	\$420,000.00	4.300	\$60,000.00	\$11,115.00	\$71,115.00
February 15, 2017	\$420,000.00			\$9,825.00	\$9,825.00
August 15, 2017	\$360,000.00	4.400	\$60,000.00	\$9,825.00	\$69,825.00
February 15, 2018	\$360,000.00			\$8,505.00	\$8,505.00
August 15, 2018	\$300,000.00	4.500	\$60,000.00	\$8,505.00	\$68,505.00
February 15, 2019	\$300,000.00			\$7,155.00	\$7,155.00
August 15, 2019	\$240,000.00	4.500	\$60,000.00	\$7,155.00	\$67,155.00
February 15, 2020	\$240,000.00			\$5,775.00	\$5,775.00
August 15, 2020	\$180,000.00	4.700	\$60,000.00	\$5,775.00	\$65,775.00
February 15, 2021	\$180,000.00			\$4,365.00	\$4,365.00
August 15, 2021	\$120,000.00	4.800	\$60,000.00	\$4,365.00	\$64,365.00
February 15, 2022	\$120,000.00			\$2,925.00	\$2,925.00
August 15, 2022	\$60,000.00	4.850	\$60,000.00	\$2,925.00	\$62,925.00
February 15, 2023	\$60,000.00			\$1,470.00	\$1,470.00
August 15, 2023	\$0.00	4.900	\$60,000.00	\$1,470.00	<u>\$61,470.00</u>
TOTAL			\$1,200,000.00	\$552,630.00	\$1,752,630.00

Lin-Wood D.A.R.E. Program

2003 – 2004

Lin-Wood 5th grade students participated in a new 10-week elementary curriculum. The curriculum was developed from the Association for Supervision and Curriculum Development, prevention experts and D.A.R.E. America. The 5th grade curriculum is based on principles of effective prevention programs and principles of effective teaching and learning to include National Health Standards.

The overarching goal of the D.A.R.E. Program is to significantly reduce the use of alcohol, tobacco, and other drugs and the use of violent behavior by young people. The 5th grade program is the first in a spiraling interrelated series of three components including curricula at the 7th and 9th grade levels. (7th & 9th not delivered to Lin-Wood Students).

The primary objectives of the 5th grade program are directed toward developing the capacities needed to enable students to take charge of their lives with particular emphasis on healthy, pro-social decision making skills regarding non-substance use and abuse. Students will understand the physical, emotional, social, and legal risks and effects of alcohol, tobacco, marijuana, and inhalants on their developing brains and bodies. Students can compare and contrast the normative beliefs of peers in their classroom with the national data about teen use of ATOD and where dissonance emerges, revise their understanding / beliefs about how many peers do not use ATOD. The students will expand their knowledge about a variety of positive things to do in school and community (pro-social behavior) that do not involve the use of ATOD and will choose to engage in those activities rather than use ATOD. Students will better understand what refusal strategies, sound communication skills, and assertiveness and resistance skills are and will be able to apply them in developmentally appropriate ways in a variety of life-like situations.

Some of the guiding principles for the D.A.R.E. curriculum include: that beginning early and particularly in periods of transitions can improve outcomes. The program was specifically designed with developmental considerations and reading levels. Child development experts and reading experts were part of the panel to design the program. All lessons involve student participation using a variety of methods. Officers in the D.A.R.E. Program have been given intensive training in the use of the curriculum. Working with decision-making skills can improve outcomes. Knowledge of risk, with emphasis on short-term risks is the focus of a number of lessons. Listening and responding skills are emphasized, along with refusal skills. Lessons involving the media and warning labels enforce the understanding of media motives. Students assume more responsibility for personal decision-making. The students talk about and examine realistic, problematic situations involving ATOD. Because the students have diverse personal, social, and cultural background, they learn in diverse ways. The information, principles, and skills and the activities within the lessons are all designed to build students' capacities to solve difficult personal and social problems related to substance

use and abuse and to make and act on decisions that are informed and in their best interest. We attempt to provide students access to these capacities in ways that are appealing, use effective instructional strategies, and are realistic in the eyes of the students. In addition to extensive discussion, there are ample opportunities to role play/practice/and develop skills to deal with pressures from friends and internal feelings of wanting to be accepted.

Our Lin-Wood D.A.R.E. Program involves the students in non-classroom settings also. The students participate in a ski race involving their peers and adults from throughout the community. The 5th graders also participate in a swim event. During the summer months the students may participate in any of our weekly events that involve the generosity of the business within the Lincoln / Woodstock Communities: Whale's Tale, Loon Mountain, Lost River Reservation, Hobo Miniature Golf, Indian Head, Woodstock Inn, The Mason's, and local individuals supporting the D.A.R.E. Program.

Funding for the program consists of: \$600.00 a year from the Town of Lincoln, \$1500.00 from the Town of Woodstock, donations from the Mason's, in kind donations from the area businesses listed above.

On behalf of the 5th grade students, the 5th grade educators, and the local police, we would like to thank everyone for their efforts and support.

Anyone wishing more information regarding the D.A.R.E. Program please feel free to call the Woodstock Police Department (745-8700) or the Lin-Wood Elementary School (745-2214).

Sgt. Barbi Mack-Keeney
Lin-Wood D.A.R.E.



LINWOOD AMBULANCE SERVICE

PO Box 129 • Lincoln, New Hampshire 03251
603-745-3904 • Fax 603-745-8138



LINWOOD MEDICAL CENTER • MAIN STREET • LINCOLN, NEW HAMPSHIRE

January 11, 2005

Town of Lincoln
Lincoln, NH 03251

To the residents of Lincoln:

I am glad to have the opportunity to report on the activity of the ambulance in 2004. We have had a very busy year. Currently, we have twenty one volunteer members working for us. We offer all levels of care from basic to advanced life support. We have five paramedics, with one more ready to test and two more in school. Our hope is to have six within two months and eight by mid 2006. Training is an ongoing process and I am proud of the effort and commitment all of our members have shown over the past year.

We had a total of 638 calls for service in 2004. The ambulance sees a wide range of patients ranging from minor sick calls to serious medical emergencies. We also cover trauma related problems ranging from falls to motor vehicle accidents with injury. We did have a Mass Casualty Incident in Lincoln this year. I have to commend the Dispatch department, Police Department as well as the Fire Department for their outstanding response and professionalism. It is testament to all departments when a situation as serious as this has a positive outcome.

Linwood Ambulance is thrilled to announce the construction of a new station. Our current housing situation is not sufficient to house both of our ambulances and equipment. Woodstock has been assisting with this problem for the past few years. However, this is a temporary agreement. Linwood has been actively looking for a primary location that would be centrally located and promote better response times. Through the generosity of Robert and Arlene Miller we were able to acquire a building site that is located behind the Kancamagus Collectables (old IGA bldg.) on Rte. 112. I would like to thank the Woodstock Junction Property Owners for their support of this project. We hope to start construction on this project this spring. This is a major project and the response from the local business has been a god send. I will be looking for support from both communities in any way they can help.

Thanks to the Generosity of the Lincoln/Woodstock Rotary, \$3,000.00 was donated to purchase two first response defibrillators. The Lincoln Police Department was willing to add a defibrillator for first response in their cruiser. I would like to thank Chief Smith for supporting this effort. An AED was placed in the Police Cruiser and we trained all of the Lincoln officers in CPR/AED. Many Lincoln businesses have purchased these units and are in the process of training their staff. These units will be put into service this winter. This is a lifesaving piece of equipment and we are thrilled at the overwhelming response to this project.

A sincere thank you to Chief Smith and Chief Haynes, they have supported Linwood Ambulance in many ways this year. The three departments have been actively working together to cross train whenever possible. Under their direction we were able to put together another MCI Drill that was very successful and aided in the success of this year's real MCI incident. I would like to extend my thanks to the Lincoln Communications Department especially Sheryle Langmaid. Sheryle and her staff work with us daily to ensure the best possible response to any incident. The dispatch department is an essential part of the emergency response system in Lincoln.

I thank all of the tax payers for their continued financial support. I would also like to thank the citizens of Lincoln for their cards and letters of thanks that have been received this year, it means a lot to the members as they are you're neighbors and friends. Linwood Ambulance is proud to serve the town of Lincoln and looks forward to serving the community in 2005.

Yours truly,

Stacy A. Bossie, NRP
Director of Service

**Voices Against Violence
2004 Report to the Town of Lincoln**

To the Voices Against Violence staff, board members, volunteers and supportive community members:

First of all we'd like to thank you for just being there.

Some of us have stayed with, or returned to, abusive partners because we didn't think we could make it on our own.

You have shown us different.

You have convinced us that we, and our children, deserve different.

You have helped us to realize that we are not worthless as we have been conditioned so long to believe.

Thank you for reminding us that we are good parents when we were told the opposite for so long.

Thank you for helping us rediscover our self-esteem or even realize it for the first time.

Thank you for reminding us how to be assertive and protect our boundaries.

Thank you for letting us vent about custodial issues, "the system," etc., whenever we needed to.

Thank you for providing us with the necessities while we're trying to get back on our feet.

Thank you for helping our children have happy birthdays when we couldn't quite do it ourselves.

Thank you for helping us obtain things like haircuts and long neglected dental care that helps us immeasurably to feel better about ourselves.

Thank you for providing fun things to do with our families and even occasional time away from them.

Thank you for helping us obtain vehicles that go a long way in helping us to regain our independence.

Thank you for helping us try to find housing and making sure that we have everything we need when we do find that housing.

Thank you for your kindness, caring and support.

Thank you for all the other things you do that are too numerous to mention.

*By appreciative clients of
Voices Against Violence*

Respectfully submitted,
Jaye Olmstead
Executive Director



ADOLESCENT DRUG & ALCOHOL PREVENTION TOOLS, INC.

November 9, 2004

Lincoln Board of Selectmen
PO Box 25
Lincoln, NH 03251

Dear Selectmen:

The Board of Directors of ADAPT, Inc., extends sincere thanks to the Town of Lincoln for its financial support through the years.

ADAPT (Adolescent Drug & Alcohol Prevention Tools) is a non-profit organization dedicated to the prevention of substance use and abuse among young people. One of our primary goals is to provide students with opportunities to participate in positive, healthy alternatives to self-destructive behavior. The range of services we provide, and the number of young people we connect with, has grown dramatically in the past several years. We hope you will agree that this request for additional financial support is justified.

One exciting new development is that ADAPT now reaches students in the elementary grades, as well as those at the middle and high school level. On a weekly basis, we serve 225-275 students. We strive to offer an ever-expanding, diverse range of programs at no charge, or nominal charge, to participants. These include:

- After school programs at Lin-Wood and Thornton Schools
- A Student Assistance Program that includes teen leadership/mentoring; parent consultation; group & individual consultation; and crisis intervention.
- Outing Club – (includes overnight backpacking trips, white river rafting excursions, kayaking on the Pemi River, bowling, movies, indoor rock climbing)
- Open Gym for grades 6-12
- Project D.J.
- Youth leadership development programs, including weekend retreats
- Periodic “lock-ins” with prevention themed formats
- Summer recreation programs for 1st-8th graders in Thornton and for high school students in all three towns.
- Guest speakers
- Peer outreach

In 2004 ADAPT received the Community Partners in Prevention Award through CADY (Communities for Alcohol-and-Drug-free Youth.) In presenting the award, CADY representatives praised ADAPT for its role as a "community fixture that families and youth count on every day for positive activities and connections – the keys to preventing risk behavior."

If you would like further information about our programs, please contact our Youth Resource Coordinator, Sean O'Brien, or any of the Board members listed below. We can be reached by contacting the ADAPT office at 745-9092. Also, a representative from our Board and/or Sean O'Brien would be happy to meet with you to answer questions and provide further information about the services we provide.

Please help us to continue our work, and to expand our programs, in 2005. Many thanks for your past support, and for your commitment to the young people in our community.

Sincerely,

ADAPT Board of Directors
& Sean O'Brien, Youth Resource Coordinator

BOARD OF DIRECTORS

Angela Adams
Robbie Beaudry
Very Rev. Roger P. Bilodeau, V.F.
(Father Bill)
Ruth Bossie
Denise Drapeau
Meg Haase
Barbara Hopson (Financial Mgr)
Sean McDaniels
Lori McGinley
Kristie Morris
Janet Peltier
Suzanne Smith
Lincoln Police Chief Ted Smith
Tara Tower
Carolyn Varin
Dulcenia Walker



Raymond S. Burton

338 River Road
Bath, NH 03740
Tel. (603) 747-3662
Car Phone (603) 481-0863
E-mail: ray.burton4@gte.net

*Executive Councilor
District One*

Report to the People of District One
By Raymond S. Burton, Executive Councilor,
State of New Hampshire

It is an honor to be starting my 27th and 28th year as one of your public servants here in District One.

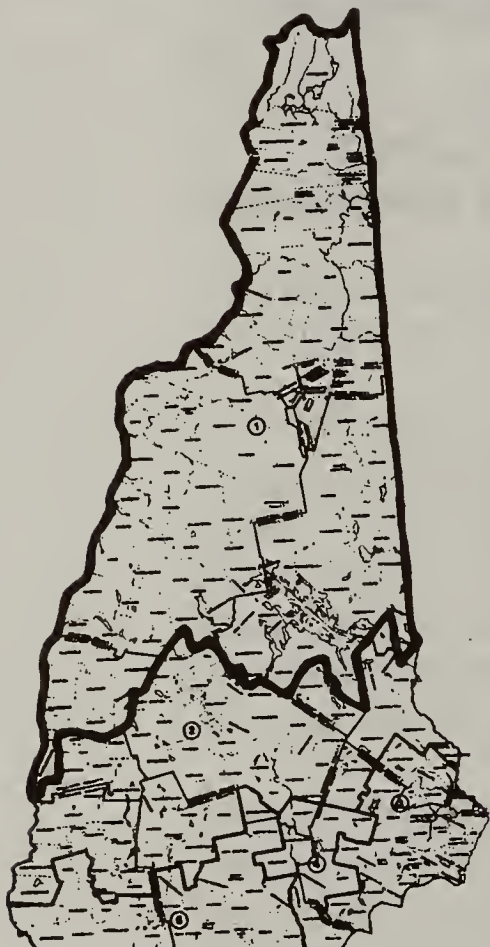
The Executive Council is your effective point of contact at the top of your Executive Branch of state government. The Council acts much like a board of directors for the administration of public law and public budget as passed by the NH House and Senate. The Council also accepts grant money from federal programs for administration to community-based organizations.

As we look into the next two years, I urge citizens to become involved through their regional planning commissions in bringing forth concerns and ideas for transportation projects. It is my opinion that not many new projects will be done, due to lack of sufficient funds. We will be lucky to maintain what we have and build what is in the current ten-year transportation plan.

District Health Councils are in full gear whereby local health concerns can be articulated directly to the Commissioner of Health and Human Services. This is the largest agency in our state government.

With a new administration headed by Governor John Lynch there will be many board and commissions looking for volunteers. If you are interested in finding out what is available please visit the Secretary of State's website at www.sos.nh.gov/redbook/index or call my office.

My office is always available to assist in questions for relief, assistance and information. Also available and free is the NH Constitution, state map and brochure on the Executive Council. Please contact me anytime. It is a pleasure to serve you and your region.



Towns in Council District #1

CARROLL COUNTY:

Albany, Bartlett,
Chatham, Conway, Eaton,
Effingham, Freedom, Hart's Loc.,
Jackson, Madison, Moultonborough,
Ossipee, Sandwich, Tamworth,
Tuftonboro, Wakefield, Wolfeboro,

GRAFTON COUNTY:

Alexandria, Ashland, Bath,
Benton, Bethlehem, Bridgewater,
Bristol, Campton, Canaan,
Dorchester, Easton, Ellsworth,
Enfield, Franconia, Grafton,
Groton, Hanover, Haverhill,
Hebron, Holderness, Landaff,
Lebanon, Lincoln, Lisbon,
Livermore, Littleton, Lyman,
Lyme, Monroe, Orange, Orford,
Piermont, Plymouth, Rumney,
Sugar Hill, Thornton, Warren,
Waterville Valley, Wentworth,
Woodstock

BELKNAP COUNTY:

Alton, Belmont, Center Harbor,
Gifford, Laconia, Meredith,
New Hampton, Sanbornton, Tilton

Ray Burton

338 River Rd.
Bath, NH 03740
Tel: 747-3662

Email: ray.burton4@gte.net

Ray Burton

State House Rm 207
107 North Main St
Concord, NH 03301
rburton@gov.state.nh.us

SULLIVAN COUNTY:

Charlestown, Claremont, Cornish,
Croydon, Grantham, Newport
Plainfield, Springfield, Sunapee

COOS COUNTY:

Berlin, Carroll, Clarksville,
Colebrook, Columbia, Dalton,
Dixville, Dummer, Errol,
Gorham, Jefferson, Lancaster,
Milan, Millsfield, Northumberland,
Pittsburg, Randolph, Shelburne,
Stewartstown, Stark, Stratford,
Whitefield

ANNUAL REPORT
NORTH COUNTRY HOME HEALTH AND HOSPICE AGENCY, INC.
TOWN OF LINCOLN
2004

Home care is critical to serving the growing health care need of this country. North Country Home Health and Hospice Agency makes it possible for hundreds of people a year to continue their lives at home. Recognizing that clients and their families have special requests and routines, we coordinate all aspects of our clients' care with a keen respect for individual needs. In working with families we discover what is important to the client - their independence, their ability to determine their own future, their right to say, "thanks, but no thanks." It is in the respect of our clients' values and expectations that have earned us a reputation for providing exceptional health care services.

North Country Home Health and Hospice Agency relies on Town support and individual donations to help underwrite the cost of providing home care services to people with limited or no health benefits. Because of your generosity and support, North Country Health and Hospice continues its 33-year tradition of responding to the home health and hospice needs of North Country residents.

As we struggle to deal with the difficult and time consuming issues facing home care today, the staff of North Country Health and Hospice Agency wants to thank you for your continued support so vital to helping people in your town be assured of continuing quality medical care at home.

Explanation of Services:

Skilled Services – shorter hospital stays and new technology allow many treatments to be done in the home, provided and administered by skilled professionals, such as nurses and therapists.

Supportive Care Services – home health aides, homemakers, and companions ensure ill and disabled persons can live in healthy households, have clean clothes, nutritious meals, and help with their activities of daily living.

Hospice Care – a holistic, family supportive, medically directed, team-oriented program that seeks to treat and comfort individuals and families coping with terminal illnesses.

Services provided to the Town of Lincoln in FY2004 include:

<u>Type of Care</u>	<u># of Visits</u>
Nursing	476
Physical/Occupational/Speech Therapy	262
Medical Social Service	19
Home Health Aid/Homemaker/Companion	<u>996</u>
Total	1,753

Respectfully submitted,

Gail Jurasek

Gail Jurasek, Executive Director

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
ANNUAL REPORT 2004

Grafton County Senior Citizens Council, Inc. is a private nonprofit organization that provides programs and services to support the health and well being of our older citizens. The Council's programs enable elderly individuals to remain independent in their own homes and communities for as long as possible.

The Council operates eight senior centers in Plymouth, Littleton, Canaan, Lebanon, Bristol, Orford, Haverhill and Lincoln, the information and assistance program Grafton County ServiceLink and also sponsors the Retired and Senior Volunteer Program of the Upper Valley and White Mountains (RSVP). Through the centers, ServiceLink and RSVP, older adults and their families take part in a range of community-based long-term services including home delivered meals, congregate dining programs, transportation, adult day care, chore/home repair services, recreational and educational programs, and volunteer opportunities.

During 2004, 107 older residents of Lincoln were served by one or more of the Council's programs offered through Linwood Area Senior Services:

- Older adults from Lincoln enjoyed 1,071 balanced meals in the company of friends in the senior dining room.
- They received 2,978 hot, nourishing meals delivered to their homes by caring volunteers.
- Lincoln residents were transported to health care providers or other community resources on 756 occasions by our lift-equipped buses.
- They received assistance on 204 occasions with problems, crises or issues of long-term care by visits with a trained social worker or contacts through ServiceLink.
- Lincoln's citizens also volunteered to put their talents and skills to work for a better community through 168 hours of volunteer service.

The cost to provide Council services for Lincoln residents in 2004 was \$34,205.84.

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty, saving tax dollars that would otherwise be expended for nursing home care. They also contribute to a higher quality of life for our older friends and neighbors. As our population grows older, supportive services such as those offered by the Council become even more critical.

Grafton County Senior Citizens Council very much appreciates Lincoln's support for our programs that enhance the independence and dignity of older citizens and enable them to meet the challenges of aging in the security and comfort of their own communities and homes.

Roberta Berner, Executive Director

Grafton County Senior Citizens Council, Inc.

Statistics for the Town of Lincoln

October 1, 2003 to September 30, 2004

During the fiscal year, GCSCC served 107 Lincoln residents (out of 285 residents over 60, 2000 Census).

<u>Services</u>	<u>Type of Service</u>	<u>Units of Service</u>	x	<u>Unit (1) Cost</u>	=	<u>Total Cost of Service</u>
Congregate/Home Delivered	Meals	4,049	x	\$5.72	\$	23,160.28
Transportation	Trips	756	x	\$9.05	\$	6,841.80
Adult Day Service	Hours	0	x	\$7.47	\$	0.00
Social Services	Half-hours	187	x	\$22.48	\$	4,203.76

Activities 7 N/A
 ServiceLink Contacts 17 N/A
 Number of Lincoln volunteers: 9. Number of Volunteer Hours: 168

GCSCC cost to provide services for Lincoln residents only	\$	<u>34,205.84</u>
Request for Senior Services for 2004	\$	3,500.00
Received from Town of Lincoln for 2004	\$	1,500
Request for Senior Services for 2005	\$	<u>3,000.00</u>

NOTE:

1. Unit cost from GCSCC Statement of Revenue and Expenses for October 1, 2003 to September 30, 2004.
2. Services were funded by Federal and State programs 56%; municipalities, county and United Way 9%; Contributions 10%; In-kind donations 16%; Friends of GCSCC 7%; Other 2%.

Grafton County Senior Citizens Council, Inc.

COMPARATIVE INFORMATION

From Financial Statements for
Fiscal Years 2003 and 2004

October 1-September 30

UNITS OF SERVICE PROVIDED

	FY2003	FY2004
Dining Room Meals	77,984	81,486
Home Delivered Meals	119,695	109,546
Transportation (Trips)	44,698	45,108
Adult Day Service (Hours)	15,426	17,323
Social Services (1/2 Hours)	8,192	7,212
ServiceLink Contacts	940	1,360
Adult In Home Care	(new program)	4,622

COST PER UNIT OF SERVICE PROVIDED

	FY2003	FY2004
Congregate/home delivered meals	\$6.10	\$5.72
Transportation (per trip)	\$10.57	\$9.05
Adult Day Service (hour of Service)	\$6.11	\$7.47
Social Services (per unit)	\$21.88	\$22.48
Adult In-Home Care (hour of service)		\$21.40



North Country Council, Inc.
107 Glessner Road
Bethlehem, NH 03574

December 2004

This has been another busy year at the Council. As we began our 31st year as a Planning Commission, we reaffirmed the Council's commitment to serve community and regional needs.

Over the past year we have expanded our capabilities based in response to our communities needs. We have added additional capacity in grant writing and grant administration by the addition of an assistant planner and we continue to expand the capabilities of the staff by encouraging all of them to continue their education and training. Three of our planners recently received their ACIP certification. We continue to work in the areas of community planning, solid waste management, forest planning, resource planning, transportation planning, and others. If you would like to see our complete annual report you can go to www.nccouncil.org or you can request a hard copy from North Country Council. I hope you will take the time to look it over and give us some feedback as to where you think the Council could improve and how we might better serve our communities.

In the coming year we will intend to continue to improve our capabilities and service in our core areas and have taken on some projects that will continue these goals. We have been awarded a "Brownfield's Assessment" grant from EPA which we began working on in late 2004. This grant will inventory and assess petroleum contamination sites throughout the region which will allow the communities in which these sites are located to understand costs of mitigating the contamination and potentially procure funding for them. We completed the regional housing needs assessment update at the end of 2004 and in the coming year will continue to work on updating our regional plan. 2005 will be another busy year.

I would like to thank you for all of your support for the Council and hope that my staff and I can continue to be of service to your community. The Council is here to serve you. It is your organization. Our staff and Board are committed to responding to community needs. If there is a project or a need in your town, please call us. We are dedicated to both supporting our individual towns and promoting regional unity in the North Country.

Respectfully submitted;

Michael King

Michael King
Executive Director

2004
White Mountain Mental Health and Developmental Services
Director's Report

Town of Lincoln

The world has changed. We here in the North Country would like to think that our location somehow shelters us from this reality, but this is not the case. Children in our communities are developing more emotional, behavioral and developmental disorders than at any time in the past. The families we see at White Mountain Mental Health are often facing multiple stressors: lack of job security, lack of health insurance, a child with serious problems in school, and the financial and emotional stress of single-parenting. It is no surprise that depression, anxiety and substance abuse often are the result.

As the level of pressure rises, our society can offer fewer natural supports. Many people live relatively isolated lives, and have no place to turn when life becomes overwhelming. Others may call upon friends or family and find that these potential supports are themselves so over-burdened that they are unable to respond. In this post – 9/11 world, we all share anxiety as we deal for the first time in our lives with fears of terrorism and the reality of our sons, daughters and spouses leaving to fight a frightening and far-away war.

In this environment, White Mountain Mental Health, and our developmental services program, Common Ground is here to help. Part of our job is to provide the intensive and extensive services that are needed to allow persons with serious mental illness or developmental disability to live successfully in their communities. These services are funded through our contract with the State of New Hampshire. But most of our clients are not State funded. We turn to the towns and to private donors for assistance to allow us to continue to be here for all of the people who live among us, who need competent, professional help in facing the tribulations of life.

Chances are that your family member or neighbor will not advertise the fact that they have needed and used our services; life's challenges are often private. This report is one means of informing you, the taxpayer, of the fact that the small appropriation provided by your town has an immeasurable impact on the quality of life in our communities. This impact is seen in children who become more successful in school and better prepared for adulthood, in adults who resume functioning as employees and parents, and in elders who are able to stay independent and productive.

Support for our services is not only "the right thing to do"; it is an investment in the health and productivity of our community. Needs assessments in local towns consistently show that unmet mental health needs rank as one of the top three concerns of area residents. Our ability to help address this concern among uninsured or under-insured residents of the North Country is dependent upon your continued support.

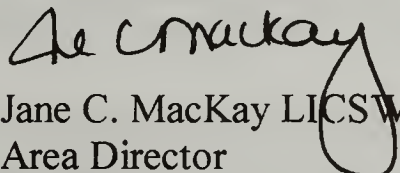
Service Statistics:

During 2004, 56 residents of Lincoln received 753 hours of service. Our services include:

- 24 hour emergency service
- individual and family treatment, offered both in the office and in homes
- intensive, "wrap-around" services to children with serious emotional disturbance and their families
- in-home support and treatment of elders
- substance abuse counseling and substance abuse prevention services
- psychiatric consultation and medication evaluation
- a wide array of supports and services to allow persons with a developmental disability to live full lives and to provide respite and support to their families
-

Thank you for your continued appropriation to allow us to continue these services.

Respectfully submitted,


Jane C. MacKay LICSW
Area Director

HOSPICE OF THE LITTLETON AREA 2004 ANNUAL REPORT

Hospice of the Littleton Area (HLA) is a non-profit community-based volunteer program offering supportive care to terminally ill individuals and their families wherever they reside – in their homes, assisted living facilities, nursing homes or hospitals. HLA trained volunteers provide emotional support and companionship, help with routine chores and errands, meal preparation, assistance with transportation needs, and respite time for family members. HLA also maintains a free lending library of books, pamphlets and tapes; facilitates a walk-in bereavement support group, and provides bereavement support to family members for one year following the death of a loved one. Additionally, HLA conducts community outreach services through its hospice volunteer training program, special events and meetings with various organizations and schools.

In 2004, Hospice of the Littleton Area (HLA) provided services to a total of **169** patients and family members in its service area, which includes the towns of: Littleton, Bath, Bethlehem, Carroll (Twin Mountain), Dalton, Easton, Franconia, Haverhill, Landaff, Lincoln, Lisbon, Lyman, Monroe, Sugar Hill, Whitefield, Woodstock and Woodsville.

The director, volunteer coordinator and hospice volunteers provided supportive care to **78** individuals and their families coping with the advanced and final stages of illness. Additionally, our bereavement programs supported **91** grieving clients through special mailings, phone contact, one-on-one counseling and bereavement support group meetings at All Saints Parish in Littleton. Overall, HLA staff and volunteers gave over **3,200 hours** in direct care services.

Hospice of the Littleton Area continues its partnership with two area healthcare providers. HLA provides volunteer and bereavement services to the North Country Home Health & Hospice Agency's Medicare Hospice Program and offers supportive care to patients and family members in the Hospice Room at Littleton Regional Hospital.

To meet the rising need for hospice services, our volunteer coordinator conducted three six-week (18-hour) hospice volunteer training programs in 2004 (instead of just one). The sessions were held in Lincoln, Littleton and Woodsville respectively. Twenty-seven (27) people completed the training. Since 1983, HLA has trained 304 people and currently has 102 volunteers serving 17 communities in the North Country.

There is **no charge** to patients or families for HLA services. HLA does not receive any federal, state or county funding and is not reimbursed by private insurers. HLA relies primarily upon the generosity and good will of the communities it serves to support its programs. Without financial help from the towns, HLA would not be able to serve the many patients and families it does.

Your much needed support of Hospice of the Littleton Area is greatly appreciated as we continue to provide compassionate care to terminally ill residents and their families.

Respectfully submitted,

Michael A. Neil
Executive Director

HOSPICE OF THE LITTLETON AREA 2004 SERVICE REPORT

	<u>HOSPICE PATIENT SERVICE</u>		<u>BEREAVEMENT SERVICES</u>	
	# patients	# vol. and staff hours	# patients	Hours
Bath	1	203	4	
Bethlehem	4	142	8	
Carroll (Twin Mtn.)	2	6	4	
Dalton	2	41	1	
Easton	1	161	2	
Franconia	7	114	7	
Haverhill/Woodsville	7	176	4	
Landaff	2	28	1	
Lincoln	0	0	3	
Lisbon	10	474	9	
Littleton	24	1,031.00	30	
Lyman	2	505	2	
Monroe	0	0	0	
Sugar Hill	2	47	2	
Whitefield	8	97	10	
Woodstock	3	32	0	
Out of Area Towns	3	1	4	
Littleton Regional Hospital				
21 hospice room patients/66 hours/84 days				
10 referrals subsequently discharged				
TOTAL # OF PATIENTS	78		91	
HOURS		3,058		148
OTHER VOLUNTEER SERVICES				
Board of Directors		300		
TOTAL HOURS FOR 2004				3,506

TOWN OF LINCOLN, NEW HAMPSHIRE

Financial Statements

December 31, 2003

and

Independent Auditor's Report

**Report on Compliance and on Internal Control Over Financial
Reporting Based on an Audit of General Purpose Financial Statements
Performed in Accordance with *Government Auditing Standards***

Vachon, Clukay & Co., PC

Certified Public Accountants

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070
FAX: 622-1452

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Lincoln, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Lincoln, New Hampshire for the year ended December 31, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town of Lincoln, New Hampshire's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

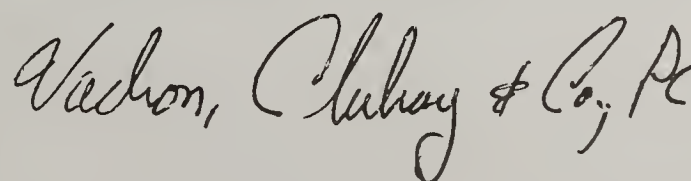
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As more fully described in Note 1, the general purpose financial statements referred to above do not include the financial statements of the General Fixed Asset Account Group, which should be included to conform with auditing standards generally accepted in the United States of America. The amount that should be recorded in the General Fixed Asset Account Group is not known.

In our opinion, except for the effect on the general purpose financial statements of the omission described in the third paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Lincoln, New Hampshire as of December 31, 2003, and the results of its operations for the year then ended in conformity with auditing standards generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2004, on our consideration of the Town of Lincoln, New Hampshire's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Lincoln, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



February 26, 2004

EXHIBIT A

TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Balance Sheet - All Fund Types and Account Groups

December 31, 2003

	Governmental Fund Types		Fiduciary Fund Types	Account Group	Totals (Memorandum Only)	
	General	Capital Projects	Trust & Agency	General Long- Term Debt	December 31, 2003	2002
ASSETS						
Cash and cash equivalents	\$ 1,026,761	\$ 563,971	\$ 911,894		\$ 2,502,626	\$ 2,139,729
Investments	1,791,195	3,000,790			4,791,985	2,125,667
Receivables:						
Taxes, net	284,315				284,315	341,765
Other	8,747				8,747	10,560
Due from other governments	23,048				23,048	23,377
Due from other funds	143				143	99,168
Prepaid expenses	92,407				92,407	134,616
Amount to be provided for retirement of general obligation debt				\$ 6,203,971	6,203,971	3,155,202
Total Assets	<u>\$ 3,226,616</u>	<u>\$3,564,761</u>	<u>\$ 911,894</u>	<u>\$ 6,203,971</u>	<u>\$ 13,907,242</u>	<u>\$ 8,030,084</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 45,006		\$ 370		\$ 45,376	\$ 44,751
Escrow deposits	1,580				1,580	2,565
Due to other governments	2,229,401				2,229,401	2,369,527
Due to other funds		\$ 143			143	99,168
Deferred revenue	32,189				32,189	3,800
Compensated absences payable				\$ 50,271	50,271	39,530
Capital lease payable					-	26,201
General obligation debt payable				6,153,700	6,153,700	3,089,471
Total Liabilities	<u>2,308,176</u>	<u>143</u>	<u>370</u>	<u>6,203,971</u>	<u>8,512,660</u>	<u>5,675,013</u>
Fund Balances:						
Reserved for endowments			46,558		46,558	46,558
Reserved for public safety	840				840	840
Unreserved:						
Designated	157,975		861,459		1,019,434	1,059,403
Undesignated	759,625	3,564,618	3,507		4,327,750	1,248,270
Total Fund Balances	<u>918,440</u>	<u>3,564,618</u>	<u>911,524</u>	<u>-</u>	<u>5,394,582</u>	<u>2,355,071</u>
Total Liabilities and Fund Balances	<u>\$ 3,226,616</u>	<u>\$3,564,761</u>	<u>\$ 911,894</u>	<u>\$ 6,203,971</u>	<u>\$ 13,907,242</u>	<u>\$ 8,030,084</u>

See notes to financial statements

EXHIBIT B

TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental Fund Types and Similar Trust Funds

For the Year Ended December 31, 2003

	Governmental Fund Types		Fiduciary Fund Types	Totals (Memorandum Only)	
				For the Years Ended	
	General	Capital Projects	Expendable Trusts	December 31, 2003	2002
Revenues:					
Taxes	\$ 1,847,986			\$ 1,847,986	\$ 1,956,276
Licenses and permits	286,896	\$ 123,530	\$ 118,330	528,756	380,843
Intergovernmental revenues	225,727			225,727	249,239
Charges for service	370,236	820		371,056	324,783
Miscellaneous revenues	127,166	6,927	7,876	141,969	100,068
Total Revenues	<u>2,858,011</u>	<u>131,277</u>	<u>126,206</u>	<u>3,115,494</u>	<u>3,011,209</u>
Expenditures:					
Current:					
General government	725,206			725,206	654,438
Public safety	661,758			661,758	565,433
Highways and streets	201,684			201,684	184,977
Sanitation	438,867			438,867	417,440
Water distribution and treatment	176,092			176,092	159,067
Health	33,252			33,252	33,252
Welfare	13,003			13,003	8,717
Culture and recreation	186,812			186,812	175,112
Economic development				-	3,580
Debt service	339,962			339,962	390,087
Capital outlay	96,619	241,396	211,782	549,797	184,064
Total Expenditures	<u>2,873,255</u>	<u>241,396</u>	<u>211,782</u>	<u>3,326,433</u>	<u>2,776,167</u>
Excess of Revenues Over (Under)					
Expenditures	<u>(15,244)</u>	<u>(110,119)</u>	<u>(85,576)</u>	<u>(210,939)</u>	<u>235,042</u>
Other Financing Sources (Uses):					
Proceeds from long term debt		3,250,000		3,250,000	
Operating transfers in	105,841		141,000	246,841	425,300
Operating transfers out	<u>(141,000)</u>		<u>(105,841)</u>	<u>(246,841)</u>	<u>(425,300)</u>
Total Other Financing					
Sources (Uses)-Net	<u>(35,159)</u>	<u>3,250,000</u>	<u>35,159</u>	<u>3,250,000</u>	<u>-</u>
Excess of Revenues and Other					
Sources Over (Under)					
Expenditures and Other Uses	(50,403)	3,139,881	(50,417)	3,039,061	235,042
Fund Balance - January 1	968,843	424,737	911,876	2,305,456	2,070,414
Fund Balance - December 31	<u>\$ 918,440</u>	<u>\$ 3,564,618</u>	<u>\$ 861,459</u>	<u>\$ 5,344,517</u>	<u>\$ 2,305,456</u>

See notes to financial statements

EXHIBIT C

TOWN OF LINCOLN, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund

For the Year Ended December 31, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 1,817,955	\$ 1,847,986	\$ 30,031
Licenses and permits	289,200	286,896	(2,304)
Intergovernmental revenues	180,942	225,727	44,785
Charges for service	267,898	370,236	102,338
Miscellaneous revenues	88,027	127,166	39,139
Total Revenues	<u>2,644,022</u>	<u>2,858,011</u>	<u>213,989</u>
Expenditures:			
Current:			
General government	791,064	725,206	65,858
Public safety	658,278	661,758	(3,480)
Highways and streets	205,981	201,684	4,297
Sanitation	446,409	438,867	7,542
Water distribution and treatment	192,603	176,092	16,511
Health	33,252	33,252	-
Welfare	8,800	13,003	(4,203)
Culture and recreation	189,421	186,812	2,609
Debt service	339,963	339,962	1
Capital outlay	96,651	96,619	32
Total Expenditures	<u>2,962,422</u>	<u>2,873,255</u>	<u>89,167</u>
Excess of Revenues Over (Under) Expenditures	<u>(318,400)</u>	<u>(15,244)</u>	<u>303,156</u>
Other Financing Sources (Uses):			
Operating transfers in	200,000	105,841	(94,159)
Operating transfers out	(141,000)	(141,000)	-
Total Other Financing Sources (Uses) - Net	<u>59,000</u>	<u>(35,159)</u>	<u>(94,159)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(259,400)</u>	<u>(50,403)</u>	<u>208,997</u>
Fund Balance - January 1	968,843	968,843	-
Fund Balance - December 31	<u>\$ 709,443</u>	<u>\$ 918,440</u>	<u>\$ 208,997</u>

See notes to financial statements

EXHIBIT D

TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Statement of Revenues, Expenses and Changes in Fund Balances

All Non-Expendable Trust Funds

For the Year Ended December 31, 2003

	Totals	
	Memorandum Only	
	For the Years Ended	
	December 31,	
	2003	2002
Operating revenues:		
Investment income	\$ 450	\$ 633
Net operating income	450	633
Non-operating revenues:		
Bequests		5,150
Net income	450	5,783
Fund Balances - January 1	49,615	43,832
Fund Balances - December 31	\$ 50,065	\$ 49,615

EXHIBIT E

TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Statement of Cash Flows

All Non-Expendable Trust Funds

For the Year Ended December 31, 2003

	Totals	
	Memorandum Only	
	For the Years Ended	
	December 31,	
	2003	2002
Cash Provided from Operating Activities:		
Interest on trust investments	\$ 450	\$ 633
Cash Provided by Operating Activities	450	633
Cash Provided from Capital and Related Financing Activities:		
Bequests	5,520	-
Change in cash and cash equivalents	5,970	633
Cash and cash equivalents, January 1	44,465	43,832
Cash and cash equivalents, December 31	\$ 50,435	\$ 44,465

See notes to financial statements

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2003

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Lincoln, New Hampshire conform to accounting principles generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Lincoln, New Hampshire (the "Town") was incorporated in 1764. The Town operates under the Town Meeting form of government and performs local governmental functions authorized by State law.

The accompanying financial statements of the Town present the financial position of the various fund types and account groups, the results of operations of the various fund types, and the cash flows of the non-expendable trust funds.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other organizational units that meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures/expenses. Accordingly, interfund receivables and payables have not been eliminated. The various funds are summarized by type in the financial statements. The memorandum totals included in the financial statements are presented only for informational purposes and are not intended to represent the financial position, results of operations or the cash flows of the Town as a whole.

Individual funds and account groups summarized in the financial statements are classified as follows:

Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures that are not accounted for in other funds or account groups.

Capital Projects Funds - used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Town accounts for the Sewer Tap Fees, Water and Wastewater Projects in the capital projects fund.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2003

Fiduciary Funds

Assets are held by the Town in a fiduciary capacity or as an agent for individuals, private organizations, and other governmental units, and/or other funds for various purposes. Receipts and expenditures of each fund are governed by statutes, local law, or the terms of the gift.

Trust Funds - Non-expendable trust funds are accounted for and reported as proprietary funds since capital maintenance is critical. Expendable trust funds are accounted for in essentially the same manner as governmental funds.

Account Groups

Account groups are not funds; they do not reflect available financial resources and related liabilities, but are accounting records of general fixed assets and general long-term obligations, respectively. The following is a description of the account groups of the Town:

General Fixed Asset Account Group - The Town does not record the acquisition of fixed assets in the General Fixed Asset Account Group, as required by accounting principles generally accepted in the United States of America. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

General Long-Term Debt Account Group - is used to record the outstanding long-term obligations of the Town.

Basis of Accounting

The accrual basis is used for the non-expendable trust funds. The measurement focus of these funds is the determination of net income, financial position, and cash flows ("economic resources" focus).

Governmental funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose of the project before any amounts will be paid to the Town. Therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, fines and forfeitures and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2003

measurable until actually received. Investment earnings are recorded as earned, since they become measurable and available. (See *Property Taxes* for property tax accrual policy.)

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include the allowance for uncollectible receivables.

Budgetary Data

The Town budget represents departmental appropriations as authorized by annual or special Town meetings. Funds may be transferred between operating categories. The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration that differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types. The general fund budget presented for reporting purposes has been reclassified to reflect accounting principles generally accepted in the United States of America as follows:

Total appropriations voted at March 11, 2003	
Town Meeting	\$ 6,423,870
Perspective differences	
Capital projects appropriation	(3,310,000)
Add/Deduct:	
Continued appropriations - December 31, 2002	147,527
Continued appropriations - December 31, 2003	<u>(157,975)</u>
Total appropriations per Exhibit C	<u>\$ 3,103,422</u>

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2003, the Town applied \$269,848 of its unappropriated fund balance to reduce taxes.

Assets, Liabilities and Fund Equity

Cash and Cash Equivalents - Cash and cash equivalents for the Combined Statement of Cash Flows - All Non-Expendable Trust Funds are defined as cash deposits and cash investments if their maturity dates are within three months from their date of issue.

Investments - Investments are stated at fair value as of December 31, 2003.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2003

Taxes Receivable - Taxes levied during 2003 and prior and uncollected at December 31, 2003 are recorded as receivables net of reserves for estimated uncollectibles of \$4,000.

Due to Other Governments - At December 31, 2003, the balance of the property tax appropriation due to the Lincoln-Woodstock School District was \$1,120,669 and the amount of education taxes due to the State of New Hampshire was \$1,106,374. The remaining liability of \$2,358 was due to various State agencies and other local governments.

Revenues, Expenditures and Expenses

Property Taxes - Taxes are levied on the assessed value of all taxable real property as of the prior April 1st (\$303,228,614 as of April 1, 2003) and were due in two installments on July 1 and December 2. Taxes paid after the due dates accrue interest at 12% per annum. Current collections for the period ended December 31, 2003 were 96.18% of the tax levy.

The Town collects taxes for the Lincoln-Woodstock Cooperative School District and Grafton County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$2,446,669 and \$790,931 for the Lincoln-Woodstock School District and Grafton County, respectively. The Town also collects additional education taxes of \$1,106,374 for the State of New Hampshire. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes within ten months of the year-end for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If property is not redeemed within a two-year redemption period, the property is tax dedeed to the Town.

The net 2003 receivables expected to be collected subsequent to March 1, 2004 and expected to be collected in the future have been recognized as tax revenues in the General Fund, which is not in accordance with accounting principles generally accepted in the United States of America. Town officials have decided that compliance with accounting principles generally accepted in the United States of America (GASB Interpretation 3), would make these financial statements misleading by creating an understatement of undesignated fund balance at December 31, 2003 due to the limited sixty day revenue recognition period after year end. This understatement might give the user of these financial statements a misleading impression about the Town's ability to meet its current or future obligations or increase future interest costs to the Town. Under existing State laws, the Town will either receive full payment or acquire legal ownership of property in lieu of payment in 2006. Prior history indicates that a substantial portion of overdue taxes is paid before this date.

Compensated Absences - Employees may accumulate five weeks of vacation and personal time and eight weeks of sick time that may be paid to employees upon retirement or termination.

At December 31, 2003, the total estimated value of accumulated compensated absences is \$50,271. The entire balance has been recorded in the General Long-term Debt Account Group.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2003

NOTE 2--RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2003, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. (NHMA-PLIT) and the New Hampshire Public Risk Management Exchange. The Town currently reports all of its risk management activities in its General Fund. These Trusts are classified as "Risk Pools" in accordance with accounting principles generally accepted in the United States of America.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years.

Claim expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2003.

New Hampshire Municipal Association Property-Liability Insurance Trust, Inc.

The NHMA-PLIT is a Trust organized to provide certain property and liability insurance coverages to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the NHMA-PLIT, the Town of Lincoln shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The program includes a Self Insured Retention from which is paid up to \$500,000 for each and every covered property, crime, and/or liability loss that exceeds \$1,000.

New Hampshire Public Risk Management Exchange

PRIMEX was organized to provide statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$300,000 for each and every covered claim.

NOTE 3--CASH AND CASH EQUIVALENTS

The Town's cash management policy requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. Deposits are limited to demand deposits, money market accounts, certificates of deposit, and overnight repurchase agreements in accordance with New Hampshire State law (RSA 41:29). Responsibility for the investments of the Trust Funds is with the Board of Trustees.

At year-end, the carrying amount of the Town's deposits was \$2,502,626 and the bank balance was \$2,513,033. The bank balance was covered by federal depository insurance or collateralized.

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2003

Investments, with a book value of \$4,791,985, consist of \$3,000,790 certificates of deposit, which are collateralized by securities held by the bank in the bank's name and \$1,791,195 of deposits with the New Hampshire Public Deposit Investment Pool, which are not classified for custodial credit risk, as they are not investment securities. The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. NHPDIP was created by State law and is administered by a public body of state, local and banking officials.

NOTE 4--DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

Funding Policy

Covered public safety and general employees are required to contribute 9.3% or 5.0% of their covered salary, respectively, and the Town is required to contribute at an actuarially determined rate. The Town's contribution rates for police officers and general employees were 5.33% and 4.14%, respectively through June 30, 2003 and 7.87% and 5.90%, respectively thereafter. The Town contributes 65% of the employer cost for public safety officers employed by the Town and the state contributes the remaining 35% of the employer cost. The Town contributes 100% of the employer cost for general employees of the Town. On-behalf fringe benefits (GASB Statement #24) contributed by the State of New Hampshire have not been recognized, as amounts are not material to the financial statements.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2003, 2002, and 2001 were \$47,764, \$32,275, and \$36,830, respectively, equal to the required contributions for each year.

NOTE 5--DEBT

General obligation debt is a direct obligation of the Town, for which its full faith and credit is pledged, and is payable from taxes levied on all taxable property located within the Town.

Changes in Long-Term Debt - The following is a summary of debt transactions of the Town for the year ended December 31, 2003:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2003

	<u>Bonds</u>	<u>Capital Leases</u>	<u>Total</u>
Balance - January 1, 2003	\$ 3,079,471	\$ 26,201	\$ 3,105,672
Additions	3,250,000		3,250,000
Retired	(175,771)	(26,201)	(201,972)
Balance - December 31, 2003	<u>\$ 6,153,700</u>	<u>\$ -</u>	<u>\$ 6,153,700</u>

General Long-Term Debt - Bonds payable at December 31, 2003 consists of the following General Obligation issues:

\$1,510,000 - 1988 Capital Improvement Bonds due in annual installments of \$75,000 through January 15, 2009; interest at 7.5% to 7.82%	\$ 450,000
\$2,050,000 - 2003 Water Projects Bond due in annual installments of \$105,000 through August 15, 2013, and decreasing to \$100,000 through August 15, 2023; interest at 3.5% to 4.9%	2,050,000
\$1,200,000 - 2003 Wastewater Treatment Bonds due in annual installments of \$160,000 through August 15, 2023; interest at 3.5% to 4.9%	1,200,000
\$3,180,800 1993 Water Treatment Bonds due in semi-annual installments of \$105,841, including interest at 5.0%, through October 9, 2020 decreasing to \$103,490 on April 9, 2021, \$20,755 on October 9, 2021, and \$20,099 on April 9, 2022	<u>2,453,700</u>
	<u>\$ 6,153,700</u>

Summary of Debt Service Requirements to Maturity - The annual requirements to amortize all debt outstanding as of December 31, 2003, including interest of \$2,850,075 are as follows:

<u>Year Ending December 31,</u>	<u>General Long-Term Debt Obligations</u>
2004	\$ 617,158
2005	605,630
2006	594,065
2007	582,500
2008	570,896
2009-2013	2,423,918
2014-2018	2,154,208
2019-2022	<u>1,455,400</u>
	<u>\$ 9,003,775</u>

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2003

The State of New Hampshire annually reimburses the Town for a portion of its water debt service. During 2003, reimbursements by the State were \$49,239.

Authorized and Unissued Debt - Long-term debt authorized and unissued at December 31, 2003 is as follows:

<u>Purpose</u>	<u>Amount</u>
Sewer (1979)	\$ 70,000
Sewer Treatment Facility (1987)	700,000
Water System Construction (1991)	219,200
	<u>\$ 989,200</u>

NOTE 6--RESERVED FOR ENDOWMENTS

The principal amounts of all non-expendable trust funds are restricted in that only income earned may be expended. Principal and income balances at December 31, 2003 were as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$ 46,558	\$ 3,507	\$ 50,065

NOTE 7--DESIGNATED FUND BALANCE

General Fund

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of fund balance and are as follows:

Unexpended Highway Block Grant	<u>\$ 157,975</u>
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TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2003

Expendable Trust Funds

Expendable Trust Funds at December 31, 2003, are as follows:

Water Tap Fee Fund - 1987	\$ 51,289
Revaluation - 1989	154,619
Fire Truck - 1989	41,039
Public Works Vehicle - 1989	26,823
Community Building - 1990	149,536
Library Building - 1991	71
Road and Street Reconstruction - 1994	176,170
Police Department Equipment - 1995	10,631
Water System Rehabilitation - 1995	28,304
Sewer System Rehabilitation - 1995	44,981
Library - 1997	1,512
Ball Field - 1997	38,051
Incinerator - 1997	7,429
Solid Waste Improvements - 1999	11,492
Water Treatment Unit #3 - 2000	73,810
Whitewater Plant Removal - 2003	10,006
Town Building	2,191
Engineering and Planning	33,505
	<u>\$ 861,459</u>

NOTE 8--MAJOR TAXPAYERS

The following are the five major taxpayers as they relate to the 2003 assessed property valuation of \$303,228,614:

<u>Taxpayer</u>	<u>2003 Property Valuation</u>	<u>Percentage of Total Valuation</u>
Loon Mountain Recreation Corporation	\$ 24,604,900	8.11%
Mountain Lodge Development	7,329,000	2.42%
Beacon Motel	5,908,100	1.95%
Village Lodge	4,450,400	1.47%
Indian Profile Corp	3,723,386	1.23%

NOTE 9—SUBSEQUENT EVENTS

On February 24, 2004 the Town has entered into a contract for the removal of sludge from the Wastewater lagoon. Work is to begin in 2004 at a contracted price of \$575,000.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2003

NOTE 10--GASB STATEMENT NO. 34

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. For the first time, the financial statements will include a Management Discussion and Analysis (MD&A) section providing an analysis of the Town's overall financial position and results of operations. Also, there will be financial statements prepared using full accrual accounting for all of the Town's activities, including infrastructure. The fund financial statements will focus on the major funds.

The general provisions of GASB Statement No. 34 must be implemented by the Town of Lincoln no later than the year ending December 31, 2004. The retroactive reporting of infrastructure is encouraged, but is not required.

The Town plans to implement the general provisions of the Statement in the year ending December 31, 2004.



On Election Day Town Clerk Sue Whitman greets a future voter – 11 month old Sienna Mack – and Sienna's parents, Katie and Ken Mack.

SCHEDULE 1
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet - All Trust and Agency Funds
December 31, 2003

	Expendable <u>Trust Funds</u>	Non- expendable <u>Trust Funds</u>	Combining <u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 861,459	\$ 50,435	\$ 911,894
Total Assets	<u>\$ 861,459</u>	<u>\$ 50,435</u>	<u>\$ 911,894</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable		\$ 370	\$ 370
Total Liabilities	<u>\$ -</u>	<u>370</u>	<u>370</u>
Fund Balances:			
Reserved for endowments		46,558	46,558
Unreserved:			
Designated	861,459		861,459
Undesignated		3,507	3,507
Total Fund Balances	<u>861,459</u>	<u>50,065</u>	<u>911,524</u>
Total Liabilities and Fund Balances	<u>\$ 861,459</u>	<u>\$ 50,435</u>	<u>\$ 911,894</u>

SCHEDULE 2
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Expendable Trust Funds
For the Year Ended December 31, 2003

	Water Tap Fee Fund	Library Building	Town Building	Fire Truck and Truck Equipment	Revaluation	Public Works Vehicles	Recreation Building	Water System Rehabilitation	Sewer System Rehabilitation	Police Dept Equipment	Road and Street Re- construction	Incinerator Closeout	Ballfields	Library Technology	Solid Waste Improvements	Water Treatment Unit #3	Whitewater Plant Removal	Engineering & Planning	Combining Total
Revenues:																			
Licenses and permits	\$ 118,330																		\$ 118,330
Miscellaneous revenues	102																	458	7,876
Total Revenues	<u>118,432</u>	<u>1</u>	<u>20</u>	<u>373</u>	<u>898</u>	<u>871</u>	<u>1,358</u>	<u>468</u>	<u>396</u>	<u>97</u>	<u>1,599</u>	<u>59</u>	<u>346</u>	<u>22</u>	<u>132</u>	<u>670</u>	<u>6</u>	<u>458</u>	<u>126,206</u>
Expenditures:																			
Capital outlay						110,177		41,332	15,230					1,654	21,846			21,543	211,782
Excess of Revenues Over (Under) Expenditures	<u>118,432</u>	<u>1</u>	<u>20</u>	<u>373</u>	<u>898</u>	<u>(109,306)</u>	<u>1,358</u>	<u>(40,864)</u>	<u>(14,834)</u>	<u>97</u>	<u>1,599</u>	<u>59</u>	<u>346</u>	<u>(1,632)</u>	<u>(21,714)</u>	<u>670</u>	<u>6</u>	<u>(21,085)</u>	<u>(85,576)</u>
Other Financing Sources (Uses):																			
Operating transfers in					60,000	35,000		10,000	15,000			1,000			10,000		10,000		141,000
Operating transfers out	<u>(105,841)</u>																		<u>(105,841)</u>
Total Other Financing Sources (Uses)	<u>(105,841)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>35,000</u>	<u>-</u>	<u>10,000</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>35,159</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>12,591</u>	<u>1</u>	<u>20</u>	<u>373</u>	<u>60,898</u>	<u>(74,306)</u>	<u>1,358</u>	<u>(30,864)</u>	<u>166</u>	<u>97</u>	<u>1,599</u>	<u>1,059</u>	<u>346</u>	<u>(1,632)</u>	<u>(11,714)</u>	<u>670</u>	<u>10,006</u>	<u>(21,085)</u>	<u>(50,417)</u>
Fund Balances - January 1	<u>38,698</u>	<u>70</u>	<u>2,171</u>	<u>40,666</u>	<u>93,721</u>	<u>101,129</u>	<u>148,178</u>	<u>59,168</u>	<u>44,815</u>	<u>10,534</u>	<u>174,571</u>	<u>6,370</u>	<u>37,705</u>	<u>3,144</u>	<u>23,206</u>	<u>73,140</u>	<u>-</u>	<u>54,590</u>	<u>911,876</u>
Fund Balances - December 31	<u>\$ 51,289</u>	<u>\$ 71</u>	<u>\$ 2,191</u>	<u>\$ 41,039</u>	<u>\$ 154,619</u>	<u>\$ 26,823</u>	<u>\$ 149,536</u>	<u>\$ 28,304</u>	<u>\$ 44,981</u>	<u>\$ 10,631</u>	<u>\$ 176,170</u>	<u>\$ 7,429</u>	<u>\$ 38,051</u>	<u>\$ 1,512</u>	<u>\$ 11,492</u>	<u>\$ 73,810</u>	<u>\$ 10,006</u>	<u>\$ 33,505</u>	<u>\$ 861,459</u>

SCHEDULE 3
TOWN OF LINCOLN, NEW HAMPSHIRE
Schedule of Revenues and Other Financing Sources
Budget and Actual - General Fund
For the Year Ended December 31, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Taxes:			
Property taxes	\$ 1,706,566	\$ 1,715,257	\$ 8,691
PILOT	86,389	98,920	12,531
Interest and penalties	25,000	33,809	8,809
Total Taxes	<u>1,817,955</u>	<u>1,847,986</u>	<u>30,031</u>
Licenses and Permits:			
Motor vehicle permit fees	262,000	278,571	16,571
Other permits and fees	27,200	8,325	(18,875)
Total Licenses and Permits	<u>289,200</u>	<u>286,896</u>	<u>(2,304)</u>
Intergovernmental Revenues:			
State shared revenues	115,109	115,109	-
Highway block grant	22,962	22,962	-
Meal & rooms tax distribution	38,212	38,212	-
Railroad tax		205	205
Water filtration grant	4,659	49,239	44,580
Total Intergovernmental Revenues	<u>180,942</u>	<u>225,727</u>	<u>44,785</u>
Charges for Service:			
Income from departments	<u>267,898</u>	<u>370,236</u>	<u>102,338</u>
Miscellaneous Revenues:			
Interest on deposits	10,000	12,465	2,465
Sale of town property	51,527	51,527	-
Insurance reimbursements		23,416	23,416
Other miscellaneous sources	26,500	39,758	13,258
Total Miscellaneous Revenues	<u>88,027</u>	<u>127,166</u>	<u>39,139</u>
Total Revenues	<u>2,644,022</u>	<u>2,858,011</u>	<u>213,989</u>
OTHER FINANCING SOURCES:			
Operating Transfers In:			
Expendable Trust Funds	200,000	105,841	(94,159)
Total Other Financing Sources	<u>200,000</u>	<u>105,841</u>	<u>(94,159)</u>
Total Revenues and Other Financing Sources	<u>\$ 2,844,022</u>	<u>\$ 2,963,852</u>	<u>\$ 119,830</u>

SCHEDULE 4
TOWN OF LINCOLN, NEW HAMPSHIRE
Schedule of Expenditures and Other Financing Uses
Budget and Actual - General Fund
For the Year Ended December 31, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXPENDITURES:			
Current:			
General Government:			
Executive	\$ 244,642	\$ 235,893	\$ 8,749
Election, registration and vital statistics	825	435	390
Legal expenses	35,000	29,637	5,363
Personnel administration	336,577	336,932	(355)
Planning and zoning	38,994	34,993	4,001
General government buildings	43,332	40,468	2,864
Cemeteries	7,709	6,298	1,411
Insurance	33,985	34,760	(775)
Contingency	50,000	5,790	44,210
Total General Government	<u>791,064</u>	<u>725,206</u>	<u>65,858</u>
Public Safety:			
Police	560,741	537,607	23,134
Police special detail	30,000	17,088	12,912
Fire	52,737	75,518	(22,781)
Emergency management	14,800	31,545	(16,745)
Total Public Safety	<u>658,278</u>	<u>661,758</u>	<u>(3,480)</u>
Highways and Streets:			
Highways and streets	168,181	165,481	2,700
Street lights	37,800	36,203	1,597
Total Highways and Streets	<u>205,981</u>	<u>201,684</u>	<u>4,297</u>
Sanitation:			
Solid waste disposal	249,484	246,819	2,665
Sewage collection and disposal	196,925	192,048	4,877
Total Sanitation	<u>446,409</u>	<u>438,867</u>	<u>7,542</u>
Water Distribution and Treatment	<u>192,603</u>	<u>176,092</u>	<u>16,511</u>
Health:			
Health agencies and hospitals	33,252	33,252	-
Total Health	<u>33,252</u>	<u>33,252</u>	<u>-</u>
Welfare:			
General assistance	8,800	13,003	(4,203)
Total Welfare	<u>8,800</u>	<u>13,003</u>	<u>(4,203)</u>

SCHEDULE 4

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses

Budget and Actual - General Fund (Continued)

For the Year Ended December 31, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES:			
Current (continued):			
Culture and Recreation:			
Parks and recreation	113,092	112,905	187
Library	69,604	67,292	2,312
Patriotic purposes	6,725	6,615	110
Total Culture and Recreation	<u>189,421</u>	<u>186,812</u>	<u>2,609</u>
Debt Service:			
Principal of debt	175,771	175,771	-
Interest on long-term	164,191	164,191	-
Interest on temporary debt	1		1
Total Debt Service	<u>339,963</u>	<u>339,962</u>	<u>1</u>
Capital Outlay:			
Land Option	1		1
Police department vehicle	27,000	27,000	-
Fire truck repairs	40,000	39,993	7
Gazebo	8,000	8,000	-
Communication equipment	21,650	21,626	24
Total Capital Outlay	<u>96,651</u>	<u>96,619</u>	<u>32</u>
Total Expenditures	<u>2,962,422</u>	<u>2,873,255</u>	<u>89,167</u>
Other Financing Uses:			
Transfer to Expendable Trust Funds	141,000	141,000	-
Total Other Financing Uses	<u>141,000</u>	<u>141,000</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u>\$ 3,103,422</u>	<u>\$ 3,014,255</u>	<u>\$ 89,167</u>

Vachon, Clukay & Co., PC

Certified Public Accountants

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070
FAX: 622-1452

**Report on Compliance and on Internal Control Over Financial
Reporting Based on an Audit of General Purpose Financial Statements Performed
In Accordance with *Government Auditing Standards***

To the Board of Selectmen
Town of Lincoln, New Hampshire

We have audited the general purpose financial statements of the Town of Lincoln, New Hampshire as of and for the year ended December 31, 2003 and have issued our report thereon dated February 26, 2004, which was qualified due to the omission of the general fixed asset account group. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Town of Lincoln, New Hampshire's general purpose financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect of the determination of financial statement amounts. However providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Town of Lincoln, New Hampshire's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of Selectmen of the Town of Lincoln, New Hampshire, and the United States Department of Agriculture – Rural Development. However, this report is a matter of public record, and its distribution is not limited.

February 26, 2004

Vachon, Clukay & Co., PC

2004 Vital Statistics

Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2004

Date of Marriage	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Place of Marriage
01/02/2004	John C Stockton	Lincoln, NH	Kori M Holmes	Plymouth, NH	Plymouth
05/01/2004	Michael E Valley	Lincoln, NH	Danielle V McFarland	Lincoln, NH	Raymond
05/15/2004	Denis O Martin	Lincoln, NH	Cheryl J Conway	Manchester, NH	No Woodstock
05/15/2004	Robert J Wetherell	Lincoln, NH	Jodi L Ash	Lincoln, NH	Lincoln
06/12/2004	Mark C Wiggett	Lincoln, NH	Lori J Williams	Lincoln, NH	Lincoln
06/19/2004	Duane A Walch	Lincoln, NH	Sheri A Vallee	Lincoln, NH	Claremont
07/15/2004	Joseph C Pelletier	Lincoln, NH	Wendy L Labonte	Lincoln, NH	Lincoln
08/14/2004	Eric M Avery	New Hampton, NH	Natazche L Wheat	Lincoln, NH	Hill
08/28/2004	Anthony A Bowley	Lincoln, NH	Melinda J Hiltz	Thornton, NH	Thornton
09/04/2004	Dwayne O Hibbert	Lincoln, NH	Claudia A Meringolo	Lincoln, NH	Lincoln
10/24/2004	Roy E Willey	Lincoln, NH	Christine J Gleason	Lincoln, NH	Lincoln
11/06/2004	Steven G Welch	Lincoln, NH	Jerralyn B Bean	Lincoln, NH	Lincoln
12/24/2004	Chester D Kahn	Lincoln, NH	Chanette Ciasulli	Lincoln, NH	Lincoln

2004 Vital Statistics

Births registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2004

Date of Birth	Child's Name	Father's Name	Mother's Name	Place of Birth
05/03/2004	Austin Robert Long	Barrie Long	Nichola Tewksbury-Long	Plymouth, NH
06/24/2004	Mihalis John Sourgiadakis	George Sourgiadakis	Maria Achladianakis	Littleton, NH
08/04/2004	Sofia Marie Moccio	James Moccio	Kasey Moccio	Plymouth, NH
08/10/2004	Brianna Lynn Calaio	Brian Calaio	Lynn Murray	Littleton, NH
09/08/2004	Brianna Holly Caston	Richard Caston	Kimberly Caston	Lebanon, NH
10/26/2004	Zoe Helen-Rose Campbell	Clark Campbell	Liezel Campbell	Littleton, NH
11/22/2004	Maryann Marie Hurlbutt	William Hurlbutt	Winter Hurlbutt	Plymouth, NH

2004 Vital Statistics

Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2004

Date of Death	Decedent's Name	Father's Name	Mother's Maiden Name	Place of Death
01/13/2004	John Mosco	Erminio Mosco	Emma Depratti	Manchester, NH
02/01/2004	Wendell Tetley	Edmund Tetley	Josephine Linscott	Franconia, NH
03/07/2004	Ugo Mazzei	Thomas Mazzei	Gina Marchini	No. Haverhill, NH
03/15/2004	Winston Govoni	Frank Govoni	Ivy MacDonald	Franconia, NH
04/01/2004	Eugene Hummer	Eugene, Hummer	Mildred Garrett	Plymouth, NH
04/05/2004	Omer Amann	Charles Amann	Caroline Wenz	Franconia, NH
06/09/2004	Constance Martin	Percey Joseph	Florence Kaiser	Lincoln, NH
06/17/2004	Mary Bean	Luther Kerling	Mildred Reiheart	Lincoln, NH
06/20/2004	Cu Vong	Unknown	Unknown	Derry, NH
07/16/2004	Shirley Ward	Richard Bachelor	Josephine Downs	Littleton, NH
09/04/2004	Bonnie Boyle	Oliver Bonhomme	Mildred Forsyth	Franconia, NH
12/03/2004	Janet Williams	Robert Botsford	Helen Hulsz	Plymouth, NH
12/05/2004	Gertrude Chase	Rudolph Rannacher	Elizabeth Grono	Littleton, NH
12/11/2004	Robert Hudson	Delbert Hudson	Ethel Wheelock	Lebanon, NH

ALL ABOARD! One of the more imaginative projects in town during 2004 took place on a frosty evening in late December, when the Lincoln Library was transformed into a story book. The Friends of Lincoln Library sponsored *The Polar Express Pajama Party*, borrowing the theme

from Chris Van Allsburg's popular book, *The Polar Express*. More than 40 pajama-clad children, along with their parents, climbed aboard the make-believe train and spent the evening listening to stories, creating holiday crafts, snacking on home-baked goodies and sipping steamy hot chocolate.



The evening begins with Conductor Denise Siekmann greeting her "passengers."



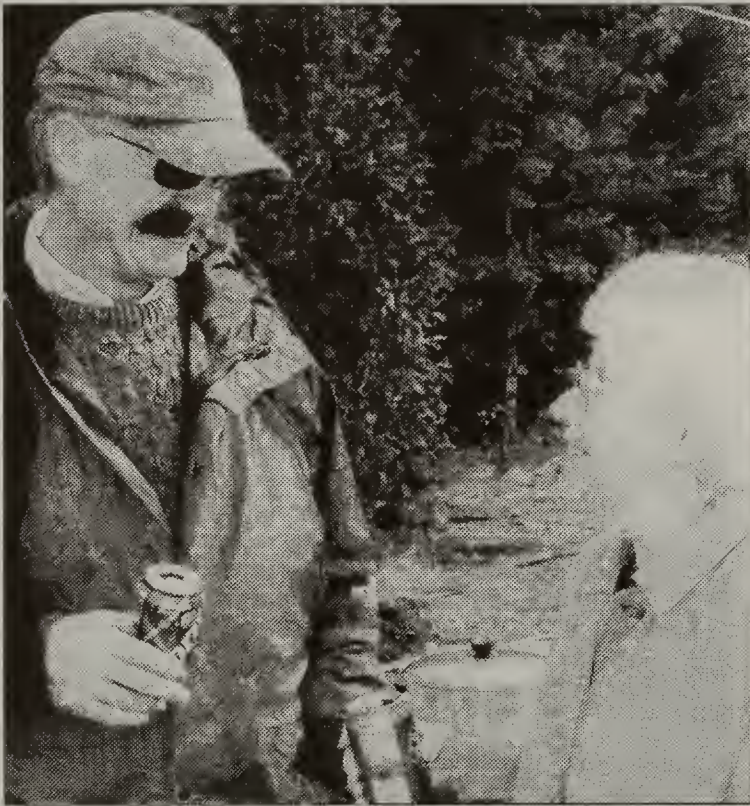
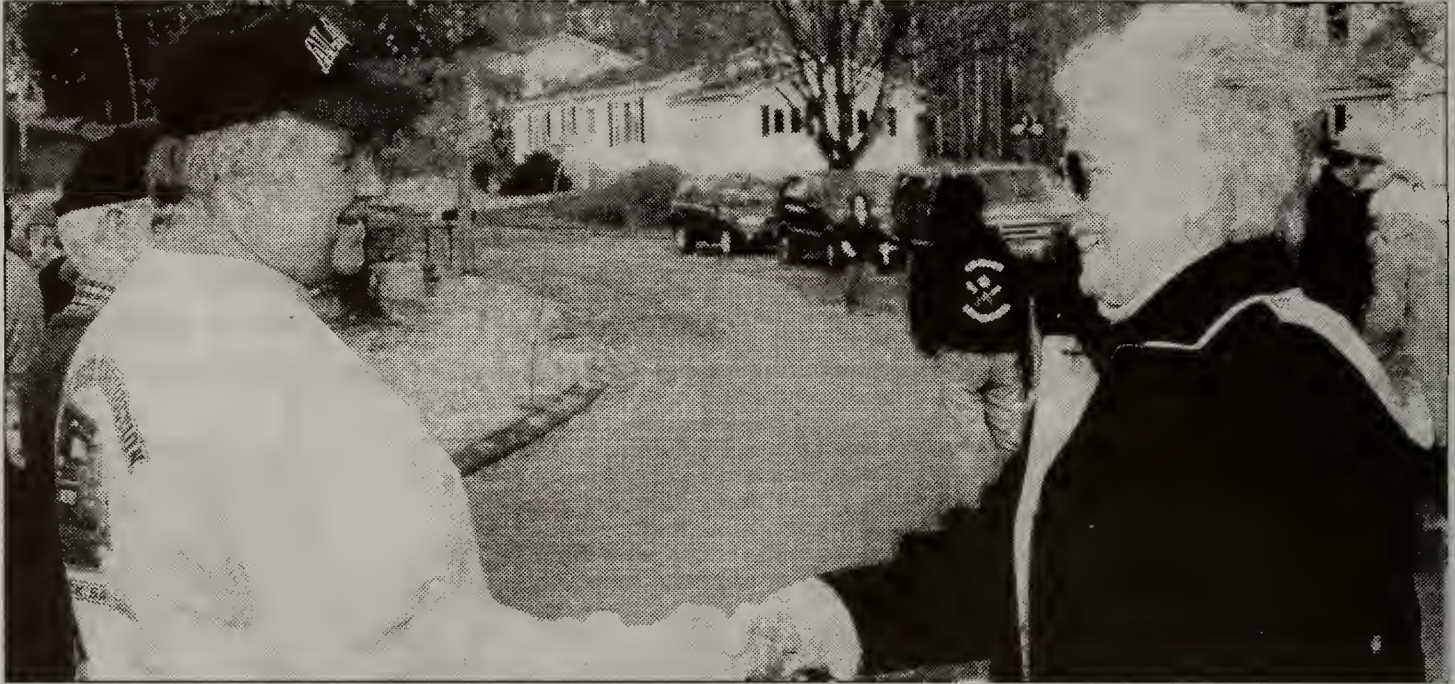
Marti Talbot entertains the group with a reading of *The Polar Express*.



Mia Jacobson oversees activities at a holiday craft table.



Liza Tetley and Erin Moran display a magical sleigh bell.



MISSION ACCOMPLISHED -
A neighborhood block party, held in the fall, marked the successful completion of the Mansion Hill upgrade project. *Top photo:* Joe Conn of Conn Brothers Construction receives a congratulatory handshake from Selectman Deanna Huot. *Center photo:* Town Manager Ted Sutton chats with Mansion Hill resident Louise Watson. *Bottom photo:* Conn Brothers Construction employees Dimitar Mitov, left, and Taylor Beaudin, center, listen as Joe Conn discusses the project with Mansion Hill resident Brian Calaio.



Significant Dates (March – December, 2005)

- | | |
|--------------|--|
| March 1: | Last Day for eligible residents to file for 2005 permanent property tax credits and or exemptions for: veterans/elderly/disabled |
| March 7: | Last day to accept absentee ballots filed in person |
| March 8: | Election Day and Town Meeting (<u>Polls</u> are open from 10 a.m. – 6 p.m. <u>Business meeting</u> begins at 7:30 p.m. All activities are held at Lin-Wood School.) |
| April 3: | Daylight Savings Time Begins |
| May 1: | Annual Dog License Renewal |
| May 30: | Memorial Day – Town Offices Closed |
| June 10: | Lin-Wood High School Graduation |
| June 27: | First day of Lincoln-Woodstock Recreation Dept.'s Summer Camp (Register early!) |
| July 1: | Last Day to pay first Property Tax Bill |
| July 4: | Independence Day – Town Offices closed (L-W Chamber of Commerce sponsors barbeque, games, parade & fireworks) |
| September 5: | Labor Day – Town Offices closed |
| October 10: | Columbus Day – Town Offices closed |
| October 30: | Daylight Savings Time Ends |
| November 24: | Thanksgiving Day – Town Offices closed Thursday & Friday |
| December 1: | Last Day to pay second Property Tax Bill |
| December 25: | Christmas Day – Town Offices closed Monday, Dec. 26 |

PROJECTS: PAST, PRESENT, AND FUTURE



Bill Conn, left, of Conn Brothers Construction, Inc., and State Representative Edmond Gionet view the progress of the MANSION HILL UPGRADE project. Conn Brothers Construction was the general contractor for the project, which was completed in 2004.

Town and school officials and residents from Lincoln and Woodstock are working together on the long-awaited LINCOLN-WOODSTOCK COMMUNITY BALL FIELD, which is under construction on the grounds of Lin-Wood School. Participating in an on-site planning session are, from left, Engineer Steve Virgin, Selectman Deanna Huot of Lincoln, and Selectman Joel Bourassa of Woodstock.



Viewing plans for the future multi-generational COMMUNITY BUILDING are, from left, Roberta Berner, Executive Director of the Grafton Senior Citizens Council, Woodstock Police Sgt. Barbi Mack-Keeney, Community Building Committee Co-Chairs Mike O'Connor and Jay Polimeno, Lincoln Town Manager Ted Sutton, Lincoln Selectman Deanna Huot, and Lin-Wood Area Senior Services Coordinator Teasha Camargo. Community Building Committee members also include Woodstock Selectman Joel Bourassa and Lincoln-Woodstock Recreation Director Tara Tower.

